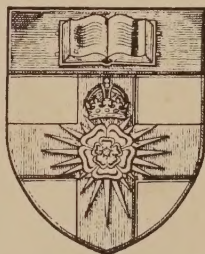


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ACCOUNTS AND PAPERS:

FORTY-FOUR VOLUMES.

—(27.)—

TRADE, &c.

Session

11 *February* 1890 — 18 *August* 1890.

VOL. LXVII.

1890.



ACCOUNTS AND PAPERS:

1890.

FORTY-FOUR VOLUMES:—CONTENTS OF THE TWENTY-SEVENTH VOLUME.

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ACCIDENTS (FACTORIES, RAILWAYS, AND MINES).

RETURN to an Address of the Honourable The House of Commons,
dated 31 March 1890;—for,

“RETURN showing (i.) in the case of FACTORIES and WORKSHOPS, the Number of Accidents which were reported to the Inspectors in the Year ended the 31st day of October 1889, under Section 31 of ‘The Factory and Workshop Act, 1878,’ as having happened to Persons Employed in Factories and Workshops under the Act, distinguishing between Fatal and Non-Fatal Accidents, giving separately the Numbers for Factories and Workshops, and the nature of the various Employments in which the Accidents occurred, and stating the Numbers of the Persons Employed in all Factories; (ii.) in the case of Railways, the Number of Servants of Railway Companies reported during the Year ended the 31st day of December 1889, under Section 6 of ‘The Regulation of Railways Act, 1871,’ as having met with Accidents caused by the Travelling of Trains or the Movement of Vehicles used exclusively upon Railways, and also the Number of Servants of Companies reported during the same period under the same Section as having met with Accidents in which the Movement of Vehicles used exclusively upon Railways was not concerned, distinguishing between Fatal and Non-Fatal Accidents, classifying as far as possible the Occupations of the Servants of Companies Killed and Injured, and stating the Number of the Persons Employed by such Companies; and (iii.) in the case of Mines, the Number of Accidents in the Year ended the 31st day of December 1889 to Persons Employed in Mines, under 35 & 36 Vict. c. 77, and 50 & 51 Vict. c. 58, of which Notice has been received by the Inspectors under Sections 11 and 35 of those Acts respectively, distinguishing between Fatal and Non-Fatal Accidents, specifying the Class of the Mines in which the Accidents occurred, and the Number of Persons Employed in each Class of Mines during the Year.”

Home Office, }
August 1890. }

C. B. STUART WORTLEY.

(*Sir William Plowden.*)

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TABLE of ACCIDENTS reported under SECTION 31 of the FACTORY and WORKSHOP ACT, 1878, during the Twelve Months ended 31st October 1889.

SECTION 31 enacts that the following Accidents are to be reported. Any Accident which either—

- (a) Causes loss of life to a person employed in the factory or the workshop, or
 (b) Causes bodily injury to a person employed in the factory or in the workshop, and is produced either by machinery moved by steam, water, or other mechanical power, or through a vat, pan, or other structure filled with hot liquid, or molten metal, or other substance, or by explosion, or by escape of gas, steam, or metal, and is of such a nature as to prevent the person injured by it from returning to his work in the factory or workshop within forty-eight hours after the occurrence of the accident.

O C C U P A T I O N.	Fatal.	Not Fatal.	Total.	O C C U P A T I O N.	Fatal.	Not Fatal.	TOTAL.
TEXTILE FACTORIES:				Non-TEXTILE—continued.			
Cotton - - - - -	39	1,796	1,835	Gasworks (using steam-power in manufacture).	1	4	5
Wool - - - - -	4	421	425	Miscellaneous chemical works -	29	80	109
Worsted - - - - -	3	208	211	Bakehouses, biscuits, confectionery.	4	69	73
Shoddy - - - - -	—	11	11	Breweries - - - - -	9	6	15
Flax - - - - -	3	231	234	Distilleries - - - - -	2	2	4
Hemp - - - - -	—	8	8	Aerated Waters - - - - -	1	25	26
Jute - - - - -	4	165	169	Cocoa, chocolate, and mustard -	—	28	28
Silk - - - - -	4	54	58	Salt - - - - -	1	20	21
Lace - - - - -	1	30	31	Sugar refineries - - - - -	1	11	12
Hosiery - - - - -	—	5	5	Corn and flour mills - - - - -	1	22	23
Other Textiles - - - - -	—	18	18	Miscellaneous articles of food -	—	13	13
NON-TEXTILE FACTORIES:				Saw-mills, builders, carpenters, joiners, &c. (using steam-power).	12	210	222
Calico print works - - - - -	2	63	65	Cabinet and furniture makers -	3	36	39
Print works other than calico -	3	5	8	Miscellaneous articles of wood -	5	97	102
Bleach and dye works - - - - -	7	129	136	Quarries - - - - -	33	19	52
Calandering and finishing works	1	10	11	Miscellaneous articles of building (lime, cement, &c.).	4	5	9
Warehouses - - - - -	1	2	3	Paper-making - - - - -	6	233	239
Boot and shoemaking - - - - -	1	44	45	Paper-staining, colouring, or marbling.	—	10	10
Shirt and linen collarmakers -	1	7	8	Paper-box making - - - - -	—	5	5
Tailors and Clothiers - - - - -	3	9	12	Miscellaneous articles of paper	—	12	12
Hatters and capmakers - - - - -	—	12	12	Ship and boat-building - - - - -	53	213	266
Miscellaneous articles of wearing apparel.	—	7	7	Ropemakers - - - - -	1	71	72
Blast furnaces and iron mills -	89	547	636	Potteries - - - - -	—	17	17
Copper mills - - - - -	1	3	4	Bricks and tiles - - - - -	6	57	63
Foundries - - - - -	26	234	260	Letterpress printing - - - - -	3	171	174
Engineers and manufacturers of machinery.	42	1,272	1,314	Lithography - - - - -	—	21	21
Nails and rivets - - - - -	—	19	19	Engraving - - - - -	—	2	2
Gunmaking (small arms) - - - -	1	10	11	Bookbinding - - - - -	1	3	4
Files, saws, and tools - - - - -	5	29	34	Musical instruments - - - - -	—	13	13
Locks - - - - -	—	4	4	Lucifer-match making - - - - -	—	8	8
Buttons - - - - -	—	3	3	Tobacco and cigars - - - - -	—	4	4
Brass-finishing - - - - -	—	7	7	India-rubber and gutta-percha	—	8	8
Bicycles and tricycles - - - - -	—	9	9	Percussion caps and cartridges	—	8	8
Miscellaneous articles of metal	10	346	356	Scutch mills - - - - -	—	18	18
Tanners and curriers - - - - -	3	13	16	Miscellaneous trades not named above.	10	201	211
Miscellaneous articles of leather.	—	13	13				
Soap and candles - - - - -	—	17	17				
Oil and oil cake - - - - -	2	9	11				
Glass-making - - - - -	1	32	33				
				TOTAL - - - - -	443	7,524	7,967

Of the 33 fatal accidents in quarries 17 occurred in quarries which are workshops, no steam power being used. The accidents which were not fatal all occurred in factories, as by sub-Section (b) of Section 31 only accidents from machinery in motion are required to be reported, and there is no such machinery in workshops. The total number of persons employed in all factories is 3,270,835.

RETURN of the Numbers of PERSONS Employed in TEXTILE FACTORIES.

OCCUPATION.	Number of Factories.	Number of Children Working Half Time.		Number of Males under 18 Years of Age Working Full Time.	Number of Females above 13 Years of Age Working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.		
		Males.	Females.				Males.	Females.	Males and Females.
Cotton - - -	2,538	22,701	25,432	43,561	295,176	141,925	208,187	320,608	528,795
Wool - - -	1,793	2,767	2,167	13,188	76,492	54,115	70,070	78,659	148,729
Worsted - - -	753	8,251	9,621	12,614	79,452	38,386	59,251	89,073	148,324
Shoddy - - -	125	84	50	324	2,231	1,814	2,222	2,281	4,503
Flax - - -	357	3,467	4,754	7,616	70,004	21,742	32,825	74,758	107,583
Hemp - - -	105	283	186	1,365	5,742	2,996	4,644	5,928	10,572
Jute - - -	116	1,483	1,465	3,708	28,937	9,217	14,408	30,402	44,810
Silk - - -	623	1,152	1,737	2,536	26,070	9,782	13,470	27,807	41,277
Lace - - -	403	172	187	1,640	6,923	8,008	9,820	7,110	16,930
Hosiery - - -	257	135	282	1,480	15,348	7,593	9,208	15,630	24,838
Other Textiles - -	120	63	60	664	4,233	3,250	3,977	4,293	8,270
TOTAL - - -	7,190	40,558	45,941	88,696	610,608	298,828	428,082	656,549	1,084,631

RETURN of the Numbers of PERSONS Employed in NON-TEXTILE FACTORIES.

OCCUPATION.	Number of Factories.	Number of Children Working Half Time.		Number of Males under 18 Years of Age Working Full Time.	Number of Females above 13 Years of Age Working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.		
		Males.	Females.				Males.	Females.	Males and Females.
Calico print works - - -	100	1,249	320	3,924	4,811	15,791	20,964	5,131	26,095
Print works (other than calico) -	39	204	103	624	720	2,284	3,112	823	3,935
Bleach and dye works - - -	1,268	799	279	6,802	18,928	41,852	49,453	19,207	68,660
Calendering and finishing works -	316	102	74	1,393	4,081	9,465	10,960	4,155	15,115
Warehouses - - - - -	273	45	19	1,651	5,324	7,101	8,797	5,343	14,140
Boot and shoemaking - - -	500	443	202	7,096	13,732	27,564	35,103	13,934	49,037
Millinery, mantle, stay, corset, and dressmaking.	103	—	35	234	12,365	993	1,227	12,400	13,627
Shirt and linen collar makers -	87	3	57	310	11,504	2,299	2,612	11,561	14,173
Tailors and clothiers - - -	166	48	200	1,111	23,832	4,906	6,065	24,032	30,097
Hatters and cap makers - -	146	151	216	1,863	9,041	7,794	9,808	9,257	19,065
Manufacturers of straw hats - -	8	—	—	13	431	116	129	431	560
Handkerchiefs and pinafores, &c. -	82	15	81	201	9,745	655	871	9,826	10,697
Miscellaneous articles of wearing apparel.	56	4	7	359	3,684	1,563	1,926	3,691	5,617
Blast furnaces and iron mills - -	642	118	47	21,640	6,770	161,294	183,052	6,817	189,869
Copper mills - - - - -	72	1	—	1,120	155	9,672	10,793	155	10,948
Foundries - - - - -	2,227	196	3	19,772	4,731	93,670	113,578	4,734	118,312
Engineers and manufacturers of machinery.	3,855	612	7	40,193	3,011	271,976	312,781	3,018	315,799
Type and stereotype founding -	34	2	—	301	3	1,012	1,315	3	1,318
Nails and rivets - - - - -	134	79	5	986	2,132	3,750	4,815	2,137	6,952

OCCUPATION.	Number of Factories.	Number of Children Working Half Time.		Number of Males under 18 Years of Age Working Full Time.	Number of Females above 13 Years of Age Working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.		
		Males.	Females.				Males.	Females.	Males and Females.
Gunmaking (small-arms) - -	82	1	—	698	158	7,884	8,583	158	8,741
Cutlery - - - - -	2,293	20	5	2,524	2,462	12,505	15,049	2,467	17,516
Files saws, and tools - - -	305	13	—	2,303	1,039	12,146	14,462	1,039	15,501
Locks - - - - -	61	14	—	394	443	1,707	2,115	443	2,558
Buttons - - - - -	22	19	29	96	2,254	686	801	2,283	3,084
Brass finishing - - - -	273	7	1	1,083	509	3,504	4,594	510	5,104
Britannia and nickel metal - -	16	—	—	65	142	630	695	142	837
Electro-plate - - - - -	234	3	1	1,243	3,402	5,459	6,705	3,403	10,108
Gold and silver plate, and jewellery	130	3	1	595	1,508	2,314	2,912	1,509	4,421
Clocks and watches - - -	26	5	—	116	567	1,078	1,199	567	1,766
Mathematical and surgical instruments, &c.	35	—	—	202	208	902	1,104	208	1,312
Bicycles and tricycles - - -	131	3	—	1,106	245	4,741	5,850	245	6,095
Steel pens - - - - -	13	—	—	105	3,533	516	621	3,533	4,154
Needles - - - - -	91	38	30	341	1,467	1,534	1,913	1,497	3,410
Pins - - - - -	32	7	4	133	750	421	561	754	1,315
Miscellaneous articles of metal	2,286	368	68	23,699	20,799	104,686	128,753	20,867	149,620
Tanners and curriers - - -	684	13	—	2,396	1,288	20,816	23,225	1,288	24,513
Saddlery - - - - -	16	—	—	226	647	844	1,070	647	1,717
Miscellaneous articles of leather -	67	20	1	272	325	1,015	1,307	326	1,633
Soap and candles - - - -	183	40	13	1,924	1,800	7,137	9,101	1,813	10,914
Oil and oil-cake - - - -	234	2	—	587	65	9,148	9,737	65	9,802
Artificial manures - - - -	238	—	2	294	267	5,331	5,625	269	5,894
Glass-making - - - - -	210	238	—	6,755	2,561	17,775	24,768	2,561	27,329
Gasworks (using steam-power in manufacture).	257	—	—	337	—	27,596	27,933	—	27,933
Miscellaneous chemical works (including paint, colours, and varnish).	1,033	20	9	3,345	3,155	43,675	46,940	3,164	50,104
Bake-houses, biscuits, confectionery	499	176	19	4,204	10,119	18,813	18,193	10,138	28,331
Breweries - - - - -	1,806	1	—	1,935	277	38,842	40,791	277	41,068
Maltsters - - - - -	96	—	—	24	3	1,001	1,025	3	1,028
Distilleries - - - - -	177	—	—	97	25	6,222	6,319	25	6,344
Ætated waters - - - - -	1,674	72	4	2,060	1,386	7,964	10,096	1,390	11,486
Cocoa, chocolate, and mustard -	35	—	—	816	3,300	2,670	3,486	3,300	6,786
Salt - - - - -	30	—	—	452	127	3,738	4,190	127	4,317
Sugar refineries - - - - -	31	—	—	437	—	5,129	5,566	—	5,566
Vinegar - - - - -	23	—	—	24	70	559	583	70	653
Preserved meat and fish - -	46	1	2	75	531	914	990	533	1,523
Preserves from fruit - - -	89	2	1	239	4,791	2,174	2,415	4,792	7,207
Corn and flour mills - - -	4,681	49	6	1,491	624	22,457	23,997	630	24,627
Miscellaneous articles of food -	566	8	47	927	2,013	5,684	6,619	2,060	8,679
Saw mills, builders, carpenters, joiners, &c. (using steam power).	3,967	178	30	8,512	1,298	64,666	73,356	1,328	74,684
Cabinet and furniture-making -	418	9	—	2,012	1,632	11,931	13,952	1,632	15,584
Miscellaneous articles of wood -	1,041	286	15	2,883	1,391	10,381	13,550	1,406	14,956

OCCUPATION.	Number of Factories.	Number of Children Working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.		
		Males.	Females.				Males.	Females.	Males and Females.
Brick and stone masons (using steam power),	206	5	—	350	105	4,773	5,128	105	5,233
Carries (including slate works) -	305	58	2	2,484	44	24,419	26,961	46	27,007
Manufacture of miscellaneous articles of building, lime, cement, &c.	292	35	—	1,399	98	15,203	16,637	98	16,735
Marble-making - - - -	340	160	70	3,029	11,966	17,555	20,744	12,036	32,780
Marble-staining, colouring, or marbling.	70	136	56	1,215	789	2,421	3,772	845	4,617
Cardboard-making - - - -	23	32	33	177	456	401	610	489	1,099
Envelope-making - - - -	31	—	1	460	4,027	1,278	1,738	4,028	5,766
Box-making - - - -	62	1	11	194	2,358	457	652	2,369	3,021
Manufacture of miscellaneous articles of paper -	60	90	49	230	1,010	872	1,192	1,059	2,251
Ship and boatbuilding - - -	371	3	—	13,129	211	111,374	124,506	211	124,717
Shoe cutting - - - -	174	28	27	204	2,454	1,296	1,528	2,481	4,009
Shoemakers - - - -	118	374	141	1,082	2,058	2,017	3,473	2,199	5,672
Stoneware - - - -	826	1,121	659	7,234	22,613	28,800	37,155	23,272	60,427
Bricks and tiles - - - -	1,826	523	5	8,990	4,317	39,145	48,658	4,322	52,980
Other articles of earthenware and china.	284	31	8	632	1,346	2,914	3,577	1,354	4,931
Press cutting, bending, embossing, and staining.	164	6	6	689	487	2,504	3,199	493	3,692
Letterpress printing - - -	5,813	286	70	24,654	18,963	69,691	94,631	19,033	113,664
Lithography - - - -	244	3	15	2,184	2,308	5,491	7,678	2,323	10,001
Engraving - - - -	26	—	—	277	330	1,176	1,453	330	1,783
Bookbinding - - - -	779	33	12	2,036	9,884	6,758	8,827	9,896	18,723
Musical instruments - - -	72	3	—	722	45	3,208	3,933	45	3,978
Envelope box-making, not being paper	22	24	28	116	1,177	303	443	1,205	1,648
Lucifer match-making - - -	22	2	12	293	2,305	432	727	2,317	3,044
Lucifer matchbox-making - -	8	4	25	112	178	141	257	203	460
Boatbuilding - - - -	207	4	—	631	41	4,491	5,126	41	5,167
Articles of ivory, bone, shell, and jet	117	10	—	267	1,162	1,221	1,498	1,162	2,660
Coopers - - - -	82	20	—	289	16	1,752	2,061	16	2,077
Tobacco and cigars - - -	455	118	114	1,725	12,531	5,484	7,327	12,645	19,972
Rubber and gutta-percha -	65	2	—	800	3,931	4,404	5,206	3,931	9,137
Repercussion caps and cartridges -	15	—	—	130	2,351	1,189	1,319	2,351	3,670
Gunpowder - - - -	28	2	—	241	396	2,747	2,990	396	3,386
Cutch mills - - - -	804	73	44	473	2,609	4,636	5,232	2,653	7,885
Miscellaneous trades not named above.	1,050	218	13	7,329	11,005	43,211	50,758	11,018	61,776
TOTALS - - - -	49,000	9,045	3,344	270,307	335,752	1,567,666	1,847,108	339,096	2,186,204

The above Return includes the particulars of factories actually at work at the time of its preparation. Factories temporarily closed and others not then working have not been included, although their names appear on the Factory Registers.

Several manufacturers have not forwarded returns, but not a sufficient number to materially affect the General Return.

The Total Number of persons employed in Textile Factories is - - - - - 1,084,631
The Total Number of persons employed in Non-Textile Factories is - - - - - 2,186,204

The TOTAL NUMBER of Persons Employed in all Factories is - - - - - 3,270,835

RETURN compiled from Information supplied by the Railway Companies, showing the Number 1889, under Section 6 of "The Regulation of Railways Act, 1871," as having met with upon Railways, and also the Number of Servants of Companies reported during the same period used exclusively upon Railways was not concerned, distinguishing between Fatal and Killed and Injured, and stating the Number of Persons Employed by such Companies on

OCCUPATION.	ENGLAND AND WALES.					SCOTLAND.				
	1.		2.		3. Number of Persons Em- ployed.	1.		2.		5. Number of Persons Em- ployed.
	Accidents caused by Travelling of Trains, or Movements of Vehicles used exclusively on Railways.		Accidents in which the Movement of Vehicles used exclusively on Railways was not concerned.			Accidents caused by Travelling of Trains, or Movement of Vehicles used exclusively on Railways.		Accidents in which the Movement of Vehicles used exclusively on Railways, was not concerned.		
	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	
Brakemen and goods guards -	36	391	1	88	8,205	14	74	—	—	1,660
Capstanmen - - - -	—	37	—	50	684	—	3	—	—	69
Carmen - - - -	4	20	4	822	10,726	—	—	1	—	609
Carriage cleaners - - - -	3	40	—	21	2,511	—	1	—	—	163
Carriage or waggon examiners -	6	17	—	24	2,015	1	4	—	—	309
Checkers - - - -	1	17	—	155	3,382	1	1	—	—	227
Chockers, chain boys, and slippers.	3	41	—	23	445	—	—	—	—	—
Clerks - - - -	4	10	—	20	28,535	1	2	—	2	3,539
Engine cleaners - - - -	7	80	2	202	11,938	2	2	—	1	1,186
Engine drivers - - - -	17	232	1	178	12,821	1	15	—	9	1,872
Firemen - - - -	21	294	—	180	12,436	4	17	1	3	1,891
Gatekeepers - - - -	5	4	1	4	2,244	1	—	—	—	289
Greasers - - - -	2	12	—	17	1,238	—	4	—	—	216
Guards, passengers - - - -	2	62	—	36	4,259	1	—	—	1	515
Horse drivers - - - -	3	50	—	43	2,980	—	4	—	2	613
Inspectors - - - -	1	20	—	28	4,792	1	—	—	—	321
Labourers - - - -	10	81	4	992	26,105	—	—	2	—	1,373
Lampmen - - - -	5	14	1	41	1,406	1	1	—	2	190
Loaders and sheeters - - - -	3	30	1	172	2,804	—	—	—	—	177
Mechanics and artizans - - - -	11	172	3	1,165	59,073	—	—	—	1	3,285
Messengers - - - -	4	3	—	24	1,186	1	2	—	—	183
Number takers - - - -	—	11	1	9	1,177	—	—	—	—	86
Permanent-way men - - - -	85	217	3	650	43,963	23	17	—	2	6,865
Pointsmen - - - -	2	10	—	10	2,158	1	—	—	1	120
Policemen - - - -	—	3	—	10	1,442	—	—	—	—	102
Porters - - - -	42	445	7	1,869	32,539	11	28	1	15	3,828
Shunters - - - -	24	319	—	88	5,390	1	3	—	—	150
Signal fitters - - - -	3	7	—	18	2,348	—	1	—	—	100
Signalmen - - - -	3	23	—	69	15,915	1	2	—	2	2,401
Stationmasters - - - -	2	8	—	14	5,239	—	4	—	—	1,060
Ticket-collectors - - - -	1	3	—	9	2,077	—	—	—	—	239
Watchmen - - - -	3	2	—	3	568	—	—	—	—	125
Yardsmen - - - -	—	15	—	15	929	4	22	—	2	575
Miscellaneous - - - -	19	60	4	295	16,462	1	8	—	1	813
TOTALS - - -	332	2,750	33	7,334	929,302	71	215	5	44	35,151

Note.—As these Accidents have been classified by the various Railway Companies on a method apparently different from that

of Servants of Railway Companies reported during the Year ended the 31st day of December
 Accidents caused by the travelling of Trains, or the Movement of Vehicles used exclusively
 under the same Section as having met with Accidents in which the Movement of Vehicles
 Non-fatal Accidents, classifying as far as possible the Occupations of the Servants of Companies
 31st December 1889.

I R E L A N D.					U N I T E D K I N G D O M.				
1. Accidents caused by Travelling of Trains, or Movement of Vehicles used exclusively on Railways.		2. Accidents in which the Movement of Vehicles used exclusively on Railways was not concerned.		3. Number of Persons Em- ployed.	1. Accidents caused by Travelling of Trains, or Movement of Vehicles used exclusively on Railways.		2. Accidents in which the Movement of Vehicles used exclusively on Railways was not concerned.		3. Number of Persons Em- ployed.
Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	
—	1	—	—	173	50	406	1	88	10,038
—	—	—	—	15	—	40	—	50	768
—	—	—	—	7	4	20	5	822	11,342
—	—	—	1	22	3	41	—	22	2,696
1	—	—	1	98	8	21	—	25	2,422
—	—	—	—	156	2	18	—	155	3,765
—	—	—	—	2	3	41	—	23	447
—	—	—	—	867	5	12	—	22	32,941
—	—	—	—	591	9	82	2	203	13,715
1	—	—	—	487	19	247	1	187	15,180
1	2	—	—	477	26	313	1	183	14,804
—	—	—	—	537	6	4	1	4	3,070
—	—	—	—	46	2	16	—	17	1,500
—	1	—	—	259	3	63	—	37	5,033
—	—	—	—	87	3	54	—	45	3,660
—	—	—	—	113	2	20	—	23	5,226
—	1	—	1	1,426	10	82	6	993	28,904
—	—	—	—	64	6	15	1	43	1,660
—	—	—	—	59	3	30	1	172	3,040
—	1	—	5	2,444	11	173	3	1,161	64,802
—	—	—	—	26	5	5	—	24	1,395
—	—	—	—	7	—	11	1	9	1,270
1	3	—	1	4,345	109	237	3	653	54,273
1	—	—	—	86	4	10	—	11	2,364
—	—	—	—	34	—	3	—	10	1,578
3	19	—	3	2,441	56	492	8	1,887	38,808
2	3	—	—	172	27	325	—	88	5,922
—	—	—	—	45	3	8	—	18	2,403
—	—	—	—	473	4	25	—	71	18,789
—	1	—	—	654	2	13	—	14	6,953
—	—	—	—	94	1	3	—	9	2,410
—	—	—	1	205	3	2	—	4	898
—	—	—	—	8	4	37	—	17	1,512
—	1	—	—	673	20	69	4	296	17,948
10	33	—	13	17,173	413	2,998	38	7,391	381,626

adopted in the preparation of Parliamentary Paper [C. 6013], the figures of the two Returns are not identical.

NUMBER of Accidents in the Year ended the 31st day of December 1889 to Persons Employed in Mines,* under 35 & 36 Vict. c. 77, and 50 & 51 Vict. c. 58, of which Notice has been received by the Inspectors under Sections 11 and 35 of those Acts respectively, distinguishing between Fatal and Non-Fatal Accidents, specifying the Mines in which the Accidents occurred, and the Number of Persons Employed in each Class of Mines during the Year.

No. of District.	NAMES OF DISTRICTS.		Number of Accidents in the Year 1889, of which Notice has been received under Section 35 of the Coal Mines Regulation Act, 1887.				Number of Accidents in the Year 1889, of which Notice has been received under Section 11 of the Metalliferous Mines Regulation Act, 1872.				Number of Persons Employed during 1889.	Number of Persons Employed in Metal- liferous Mines during 1889.
			Fatal.	Non-Fatal.	Lives Lost.	Number Injured.	Fatal.	Non-Fatal.	Lives Lost.	Number Injured.		
	Under Coal Mines Act.	Under Metalliferous Mines Act.										
1	SCOTLAND, EAST DISTRICT, comprising counties of Clackmannan, Perth, Kinross, Sutherland, Edinbro', Fife, Haddington, Linlithgow, Upper and Middle Wards of Lanark, and part of Stirling.	Clackmannan, Edinbro', Fife, Haddington, Inverness, Kinross, portions of Lanark, Linlithgow, Perth, Shetland, part of Stirling, and Sutherland.	57	269	119	293	-	4	-	4	43,914	766
2	SCOTLAND, WEST DISTRICT, comprising counties of Argyle, Ayr, Dumfries, Dunbarton, Renfrew, and portions of Lanark and Stirling.	Argyle, Ayr, Dumfries, Dunbarton, Kircudbright, Renfrew, Wigtown, and portions of Lanark and Stirling.	46	195	47	221	-	1	-	1	30,952	439
3	NEWCASTLE DISTRICT, comprising counties of Cumberland, Northumberland, and part of Durham.	Cumberland, Northumberland, and the detached part of North Lancashire.	72	295	81	311	16	48	16	48	58,845	10,290
4	DURHAM DISTRICT, comprising county Westmoreland, part of Durham, and North Riding of Yorkshire.	Durham, Westmoreland, and North Riding of Yorkshire.	91	600	95	600	3	9	3	9	70,567	2,931
5	YORKSHIRE AND LINCOLNSHIRE DISTRICT, comprising Yorkshire (exclusive of North Riding), and Lincolnshire.	Yorkshire, exclusive of North Riding.	106	437	111	458	5	3	5	3	72,313	830
6	MANCHESTER DISTRICT, comprising North and East Lancashire and Ireland.	Cheshire, Kent, Middlesex, Surrey, Sussex, North and East Lancashire (except the detached part of North Lancashire), and Ireland.	61	111	66	122	1	12	1	18	34,905	1,823

7	LIVERPOOL DISTRICT, comprising counties of Anglesey, Denbigh, Flint, and West Lancashire.	90	291	115	305	-	-	-	46,506	49
8	MIDLAND DISTRICT, comprising counties of Derby, Leicester, Nottingham, and Warwick.	68	663	71	675	1	9	1	62,356	897
9	<i>Metalliferous only</i> - - - -	-	-	-	-	11	82	11	-	10,072
10	NORTH STAFFORDSHIRE DISTRICT, comprising North Staffordshire, Cheshire, and Shropshire.	43	238	131	254	-	-	-	24,080	95
11	SOUTH STAFFORDSHIRE DISTRICT, comprising South Staffordshire and Worcestershire.	49	265	50	277	3	1	3	24,046	234
12	SOUTH WESTERN DISTRICT, comprising the counties of Devon, Dorset, Gloucester, Monmouth, Somerset, and portions of Brecon and Glamorgan.	63	215	69	245	1	5	1	39,125	1,353
13	SOUTH WALES DISTRICT, comprising counties of Carmarthen, Pembroke, and parts of Brecon and Glamorgan.	150	487	157	522	-	-	-	74,200	177
14	<i>Metalliferous only</i> - - - -	-	-	-	-	23	77	23	-	13,464
TOTALS - - -		896	4,066	1,112	4,283	64	251	64	581,809	43,420

* For the purposes of the above Acts and the notices thereunder, "Mines" include all the shafts, levels, planes, works, tramways and sidings, both below and above ground, in and adjacent to, and belonging to, the mines.

RETURN showing (i.) in the case of FACTORIES and WORKSHOPS, the Number of Accidents which were reported to the Inspectors in the Year ended the 31st day of October 1889, under Section 31 of "The Factory and Workshop Act, 1878," as having happened to Persons Employed in Factories and Workshops under the Act, distinguishing between Fatal and Non-Fatal Accidents, giving separately the Numbers for Factories and Workshops, and the nature of the various Employments in which the Accidents occurred, and stating the Numbers of the Persons Employed in all Factories; (ii.) in the case of Railways, the Number of Servants of Railway Companies reported during the Year ended the 31st day of December 1889, under Section 6 of "The Regulation of Railway Act, 1871," as having met with Accidents caused by the Travelling of Trains, or the Movement of Vehicles used exclusively upon Railways, and also the Number of Servants of Companies reported during the same Period under the same Section as having met with Accidents in which the Movement of Vehicles used exclusively upon Railways was not concerned, distinguishing between Fatal and Non-Fatal Accidents, classifying as far as possible the Occasions of the Number of the Persons Employed by such Companies in the Year ended the 31st day of December 1889 to Persons in the Year ended the 31st day of December 1889 to Persons Employed in Mines, under 36 & 36 Vict. c. 77, and 50 & 51 Vict. c. 58, of which Notice has been received by the Inspectors under Sections 11 & 36 of those Acts respectively, distinguishing between Fatal and Non-Fatal Accidents, specifying the Class of the Mines in which the Accidents occurred, and the Number of Persons Employed in each Class of Mines during the year.

*Ordered, by The House of Commons, to be Printed,
15 August 1890.*

402.

Under 2 oz.

H-6, 11, 90.

SEVENTH REPORT

BY THE

BOARD OF TRADE

UNDER

SECTION 131 OF THE BANKRUPTCY ACT, 1883.

Presented to both Houses of Parliament by Command of Her Majesty.



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1890.

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Report by the Board of Trade laid before both Houses of Parliament under Section 131 of the Bankruptcy Act, 1883.

To the President of the Board of Trade.

SIR,

I HAVE the honour to submit the Seventh Annual Report of proceedings under the Bankruptcy Act for presentation to Parliament.

As regards the general working of the Act during the year 1889, I beg to refer to the accompanying Report of the Inspector-General and to the statistical details contained in the Tables annexed thereto. A Report by the Solicitor to the Board of Trade with respect to legal proceedings under the Act is also appended.

Financial Results.

The following Statement of Receipts and Expenditure in respect of Bankruptcy proceedings is taken from the Account prepared by the Treasury and presented to Parliament in pursuance of section 130 of the Bankruptcy Act:—

ACCOUNT showing the RECEIPTS and EXPENDITURE on account of BANKRUPTCY PROCEEDINGS during the Year ended 31st March 1890.

Particulars of Receipts.	Amount.	Particulars of Expenditure.	Amount.
	£ s. d.		£ s. d.
Net amount received by the Inland Revenue for Stamps issued in respect of Bankruptcy business (less, estimated cost of collection and manufacture of Stamps) -	65,013 6 11	*Salaries of officers, &c. (not including salaries of Judges either of the Supreme Court or County Courts) -	114,735 5 0
Amount of fees received in cash -	62,737 15 7	Remuneration to County Court Registrars in respect of Bankruptcy business -	26,768 2 8
Dividends on Funds invested under Section 76 of the Bankruptcy Act, 1883 -	21,221 16 9	Incidental and travelling expenses, including postage -	9,842 18 10
		Rent, rates, taxes, &c. -	7,739 14 3
		Stationery -	7,428 8 11
		Pensions and compensations since January 1, 1884 -	3,007 10 4
		Estimated cost of audit -	307 18 4
Total -	£ 148,972 19 3	Total -	£ 169,829 18 4

ACCOUNTS relating to BANKRUPTCY ADMINISTRATION prior to the Bankruptcy Act, 1883.

	£ s. d.		£ s. d.
Dividends which would have arisen on Stock transferred to the National Debt Commissioners and cancelled under the Courts of Justice (Salaries and Funds) Act, 1869, if such Stock had not been cancelled -	39,935 18 3	Cost of Bankruptcy prosecutions -	3,395 14 5
Less income tax at 6d. in the £ -	998 7 11	Pensions and compensations before January 1, 1884 -	12,581 2 4
Total -	£ 38,937 10 4	Total -	£ 15,976 16 9

* Including salaries of Officers of the Bankruptcy Department of the High Court of Justice, and a sum of 2,700*l.* being the amount estimated by the Board of Trade to represent the services of officers of the several Departments of that Board employed on Bankruptcy business, but not paid from the Vote for the Bankruptcy Department.

The statement differs from that presented to Parliament last year by giving credit in a supplementary account for the amount of dividends or interest arising from bankruptcy funds invested in Government stock, but subsequently transferred to the National Debt Commissioners and cancelled by them. As against this credit, are placed pensions and compensations not accruing under the present Act and costs of bankruptcy prosecutions. These items of income and expenditure were omitted from the account last year, but in previous years were included in the general account. Excluding the supplementary account, the expenditure shows an excess of 20,857*l.* over income, but including that account there is a surplus of 2,104*l.*

Arrangements have been made with the Treasury by which an annual transfer is made from the Bankruptcy Fees Account to the Exchequer in respect of such portion of the expenditure stated in the above account as does not fall directly on the vote taken for the Bankruptcy Department. The amount so transferred since the passing of the Act is 72,744*l.*

The following increases and decreases are observable in the several items of receipts and expenditure as compared with those for the previous year :—

There is a falling off of 16,546*l.* in receipts from stamps, fees and dividends on funds invested, of which the largest amount, viz., 7,665*l.* is in respect of fees collected in stamps. This is due partly to the smaller number of cases, and partly to the reduction in the value of estates coming into bankruptcy. On the expenditure side there is an increase of 2,754*l.* under the head of Salaries, but a falling off under all other heads.

Bankruptcy Legislation.

A Bill for the amendment of the Bankruptcy Act, 1883, was introduced at the commencement of the present session by Sir Albert Rollit. It was read a second time in the House of Commons on the 19th March, and was referred to the Standing Committee on Trade, by which it was considered at eight meetings. The Bill is at present before the House of Lords, with every probability of becoming law. It will in that case come into operation on 1st January 1891. The principal changes in the law effected by the new Bill are the shortening of procedure in regard to the approval of compositions and schemes of arrangement, the clearer definition and more stringent application of the conditions on which a debtor may be discharged from his obligations, and the strengthening of the provisions of the criminal law in regard to fraudulent traders.

The Bill also contains many useful amendments of the law in minor matters of practice.

Bankruptcy Rules.

New General Rules dealing with the following matters have been issued since the date of my last Report :—

Administration of Oaths in Bankruptcy in the city of London.

Interlocutory Motions (Rule 134A).

Preparation of Orders (Rule 241A).

Leave to Appeal (paragraph 6 of Rule 273 revoked).

Assignment of Estates to Official Receivers (Rule 323A).

Power of one Receiver to take the business of another (Rule 323B).

Power of Officers of Board of Trade and Official Receivers' clerks in certain cases (Rule 329A).

Staff of Official Receivers.

During the year 1889 the following changes were made :—Mr. Llewellyn Hugh-Jones was appointed to the Chester and North Wales District under the circumstances referred to in my last Report. Mr. W. Rosser resigned his appointment as Official Receiver for Swansea and Neath, and was succeeded by Mr. Thomas Thomas the Official Receiver for Carmarthen, Pembroke Dock, and Aberystwith, who now administers the combined districts.

Mr. C. Godfrey, Official Receiver for Colchester and Chelmsford, resigned his appointment in August, and Mr. A. Ewen was appointed to administer those districts provisionally. The definitive arrangements are referred to hereafter.

Mr. C. M. Downes, the Official Receiver for Worcester, died in November last. The business of the Court being comparatively small it was considered unnecessary to

appoint a new Official Receiver specially for the purpose of the Worcester Court, and arrangements were made by which Mr. Luke J. Sharp, Official Receiver for Birmingham and West Bromwich became also Official Receiver for Worcester. An Assistant Official Receiver, resident at Worcester, was appointed to act under Mr. Sharp, and another has since been appointed in the same capacity at Birmingham.

Some more important changes than the above have taken place during the early part of the present year.

The appointment of Mr. (now Sir Robert) Harding as Chief Official Receiver for the Bankruptcy District of the High Court was originally made for a period of five years from the 1st October 1883, but was subsequently extended with the sanction of the Treasury for a further period of eighteen months expiring on the 31st March 1890.

At the end of last year a joint departmental Committee was appointed by the Treasury and the Board of Trade to consider the arrangements for the future conduct of the bankruptcy work of the High Court on the retirement of Sir R. P. Harding. In pursuance of the report of the Committee the office of Chief Official Receiver was abolished, the business of the High Court Department was placed under the immediate supervision of the Inspector-General, and four Official Receivers together with four Assistant Receivers were appointed, the bankruptcy work being distributed amongst them by a system of rotation similar to that arranged by the four Bankruptcy Registrars of the High Court. The gentlemen selected for the appointments were:— Mr. George Wreford, Mr. C. J. Stewart, and Mr. A. H. Wildy, formerly Assistant Receivers in the High Court, and Mr. E. Leadam Hough, formerly Official Receiver at Carlisle. The rank of Senior Official Receiver was accorded to Mr. G. Wreford, but each of the four officers acts independently in regard to the cases allotted to them respectively. In addition to these gentlemen Mr. Peter Paget, the Official Assignee under former Bankruptcy Acts, was appointed an Official Receiver to fulfil the duties imposed by sections 159, 160, and 161, of the Bankruptcy Act, 1883, in respect of outstanding cases in the High Court under the Bankruptcy Act, 1869. Mr. Aldridge, the Official Solicitor attached to the Chief Official Receiver's Department having tendered his resignation, it was determined, in pursuance of the recommendations of the Committee, not to appoint a successor, but to provide the necessary legal assistance from the staff of the Solicitor to the Board of Trade.

In addition to these changes at the High Court important modifications were made as from the 15th April of the present year in the administration of several bankruptcy districts in the suburban parts of London and in the home counties.

At the commencement of the year vacancies were either actual or impending at Colchester and Chelmsford (by the resignation of Mr. C. Godfrey); at Kingston, Guildford and Godalming, Barnet, Edmonton, and Brentford (by the resignation of Mr. A. H. P. Stoneham); and at Bedford and Northampton (by the resignation of Mr. W. G. C. Mitchell). Experience has shown that a considerable number of Courts within easy railway access of each other, or of a common centre, may be administered with more efficiency and economy by one Official Receiver, aided by qualified assistants, than by several. The occurrence of the vacancies above referred to afforded an opportunity of further developing this system of the concentration of districts, and a number of Courts were grouped respectively under the general designations of the London Suburban and Northern District, and the London Suburban and Southern District. The former district comprises the following Courts, viz., Barnet, Brentford, Chelmsford, Edmonton, Hertford, Newbury, Reading, St. Albans, Windsor, Bedford, Luton, Northampton, Bury St. Edmunds, Colchester, Ipswich. Mr. C. Mercer, with the aid of an assistant Official Receiver, personally undertakes the work at the nine Courts named first in the foregoing list, and, as Senior Official Receiver, supervises the work of Mr. Ewen, the Official Receiver attached to the Bedford, Northampton, and Luton Courts, and of Mr. Messent, the Official Receiver attached to the Ipswich, Bury St. Edmunds, and Colchester Courts.

The London Suburban and Southern District comprises the following Courts, viz., Croydon, Greenwich, Guildford, Kingston, Tunbridge Wells, Wandsworth, Brighton, Hastings, Lewes and Eastbourne. Mr. A. Mackintosh (formerly Official Receiver at Brighton), with the aid of two assistant Official Receivers, undertakes the work at the first six Courts, and, as Senior Official Receiver, supervises the work of Mr. Cully, the Official Receiver attached to the Brighton, Hastings, and Lewes and Eastbourne Courts.

The present number of Official Receivers attached to the High Court and to the County Courts is 63, as compared with 66 on the 1st January 1884, when the Bankruptcy Act came into operation. Out of the total number of 63, there are

17 Official Receivers attached to the permanent staff, and paid by salary, giving their whole time to the work, and 46 who are not so attached, and who are paid by fees. The corresponding numbers in 1884 were, 8 salaried, and 58 non-salaried officers.

I am,

Sir,

Your obedient Servant,

HENRY G. CALCRAFT.

Board of Trade,

8th August 1890.

ANNEX No. I. TO SEVENTH ANNUAL REPORT OF BOARD OF TRADE
UNDER SECTION 131 OF THE BANKRUPTCY ACT OF 1883.

REPORT

BY THE

INSPECTOR-GENERAL IN BANKRUPTCY FOR THE YEAR
ENDING 31st DECEMBER 1889.

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ANNEX No. I.

Report by the Inspector-General in Bankruptcy on the general working of the Bankruptcy Act, 1883, for the year ending 31st December 1889.

To the Secretary of the Board of Trade.

SIR,

I HAVE the honour to submit, for the information of the Board of Trade, the following Report on the administration of the Bankruptcy Act for the year ending 31st December last.

Amount of Insolvency.

The following figures furnish a tabular view of the total amount of insolvency in England and Wales under the Bankruptcy Act and Deeds of Arrangement Act for the years 1888 and 1889 respectively :—

Under the Bankruptcy Act, 1883.

In bank-
ruptcy.

	Number of Cases.	Liabilities.	Assets.	Estimated Loss to Creditors.*
		£	£	£
1888 - - - - -	4,826	7,110,948	2,242,747	5,561,117
1889 - - - - -	4,520	6,328,293	1,990,160	4,971,538
Increase - - - - -	—	—	—	—
Decrease - - - - -	306	782,655	252,587	589,579

Under the Deeds of Arrangement Act, 1887.

Under
private
arrange-
ments.

	Number of Cases.	Liabilities.	Assets.	Estimated Loss to Creditors.*
		£	£	£
1888 - - - - -	3,495	4,803,481	2,416,755	3,192,311
1889 - - - - -	3,337	4,773,947	2,718,721	2,961,466
Increase - - - - -	—	—	301,966	—
Decrease - - - - -	158	29,534	—	230,815

* Taking the costs of realisation at an average of 30 per cent. of the assets (see comparative table IV., p. 38).

Total.

Total of Bankruptcy and Deeds of Arrangement.

	Number of Cases.	Liabilities.	Assets.	Estimated Loss to Creditors.
1868 - - - - -	8,321	£ 11,914,429	£ 4,659,502	£ 8,753,428
1889 - - - - -	7,857	11,102,240	4,708,881	7,933,004
Increase - - - - -	—	—	49,379	—
Decrease - - - - -	464	812,189	—	820,424

While it is impossible to supply the corresponding figures relating to private arrangements, it may be useful, for the purpose of comparison with the period prior to 1883, to repeat those which have been given in previous Reports relating to—

Under 1869 Act.

Insolvencies under the Act of 1869.

	Number of Cases.	Liabilities.	Assets.	Estimated Loss to Creditors.
For the year 1883 - - - - -	8,555	£ 21,268,151	£ 5,987,544	£ 16,945,993
Average for 14 years ending 1883 - - - - -	8,743	20,357,654	6,077,202	15,847,114

Continuous decrease.

From a comparison of the foregoing figures, it will be seen that the total amount of liabilities and of estimated losses arising from insolvency of all kinds throughout the country continues steadily to diminish, the decrease under the latter head for 1889 as compared with the preceding year being 820,424*l.*, and as compared with the last year of the 1869 Act, 9,012,989*l.*, exclusive of losses under private arrangements in the latter year, which must have been very considerable.

Comparison with previous Acts.

The full import of these results can only be properly realised by comparing them with the corresponding results which have followed previous changes in the Bankruptcy law. Unfortunately previous administrations are defective in statistics, but the following figures illustrate the principle that the passing of a new Bankruptcy Act is followed by a large reduction of insolvency.

Number of cases under the Bankruptcy Act in the year preceding and the year following the passing of the Acts of 1869 and 1883 respectively :—

Under 1869 Act.

Cases in 1868 - - - - -	17,240	
Cases in 1870 - - - - -	5,002	Decrease 12,238.

Under 1883 Act.

Cases in 1882 - - - - -	9,041	
Cases in 1884 - - - - -	4,170	Decrease 4,871.

All bank-
ruptcy Acts
followed by
reduction of
insolvency.

It may indeed be expected that where laxity prevails in any system of bankruptcy administration, every new legislative attempt to correct existing defects will in the first instance tend to produce more prudent habits and greater care in the conduct

of business by the mercantile community, the result of which will at once be reflected in the Bankruptcy returns.

On the other hand the permanency or otherwise of this reduction must depend upon the real character and efficiency of the legislation effected. In so highly complicated a matter as Bankruptcy law, the ultimate effect of any change is not always clearly noticed or felt at the time when the change is brought about, and indeed, several years may elapse before its real tendencies are fully ascertained.

It becomes interesting therefore to compare the results of the administration of the present Act in this respect, with those of its predecessors. It has now been in operation for more than six years, and the following figures furnish a comparison of results during that period as compared with those of similar periods under the four great Bankruptcy Acts passed during the last 50 years.

Present reduction more permanent

	Number of Insolvencies.		Increase.	Increase per Cent.
	One Year after passing of Act.	Six Years after passing of Act.		
Under 1849 Act - - -	9,199	10,614	1,415	15·4
Under 1861 Act - - -	12,314	15,906	3,592	29·2
Under 1869 Act - - -	5,002	7,889	2,887	57·7
Under 1883 Act - - -	4,170	4,520	350	8·4

It is clear from these figures that the reduction of insolvency under the present Act is of a much more permanent character than that which took place under any of its predecessors, and more especially under the Act of 1869.

This result is still more clearly brought out if the relative importance of the cases as disclosed by their total liabilities is taken into account. And although the available statistics on this point are of a more limited character (there being no estimate of liabilities prior to 1869) they are fortunately sufficient to enable a comparison to be drawn betwixt the tendency of the 1869 and the 1883 Acts respectively:—

Amount of liabilities in the first and sixth years after the passing of the Bankruptcy Acts of 1869 and 1883:—

Under 1869 Act.

	£	
For year 1870 - - -	17,456,429	
For year 1875 - - -	25,533,644	Increase 46·3 per cent.

Under 1883 Act.

	£	
For year 1884 - - -	13,989,995	
For year 1889 - - -	6,328,293	Decrease 54·8 per cent.

Even if the decrease in bankruptcies under the present Act could be shown to be partly due, as has been alleged, to an increase in the growth of private arrangements (a question which in the absence of statistics cannot be conclusively determined) that fact could not in any material degree modify the general results of the above comparison, because the total amount of the liabilities under private arrangements for last year, was less than five millions sterling, and it is doubtful whether in the first year after the passing of the Bankruptcy Act they were not quite as large or even larger.

It is clear, therefore, that the present Bankruptcy Act, like its predecessors, was immediately followed by a large reduction of insolvency, but that unlike the case of

Further decrease probable,

its predecessors, this reduction has not only been permanent but increasing. And there appears to be no reason why this tendency towards a state of diminished insolvency should not be still further developed. The proportion of failures which cannot justly be attributed to misfortune is still large, and the influences which have caused the present reduction whether arising from the Bankruptcy Act or otherwise are not exhausted. Indeed these influences will probably be strengthened, in the event of the Bankruptcy Bill now before Parliament becoming law. It is unnecessary here to enter upon a detailed examination of the administrative changes which that measure will introduce, but it may be stated generally that these changes are in the same direction as those effected by the Act of 1883 itself. In fact they are but a further and natural development of a policy which has already proved successful, rather than like so many of its predecessors a change of system necessitated by previous failure. The most important clauses of the Bill are unquestionably those which enlarge and more clearly define the category of commercial irregularities, and lay down more rigid lines for restricting the debtor's discharge in failures which are not the result of misfortune. With the experience of the past six years as a guide it is not unreasonable therefore to anticipate a still further reduction in the amount of preventable insolvency.

Comparison betwixt Official and Non-Official Administration.

In the discussions which have taken place both in Parliament and throughout the country in connexion with the Bill just referred to, attention has been directed to various important questions bearing upon the administration of the present Act, more particularly as regards the relative merits of official and non-official administration. In so far as the arguments advanced on either side are based upon sentiment, it is unnecessary to deal with them. But there are two questions of some importance which are capable of being determined by statistics, and upon which it seems desirable to ascertain what are the results of the actual experience of the six years during which the Act has been in operation. These questions relate to the relative efficiency of official and non-official administration respectively, in regard to costs of administration and to effective realisation.

Costs of Realisation.

Although this matter has been fully dealt with in previous Reports, and the figures of the Comparative Table V. (page 39) would appear to speak for themselves, there is no point on which there has been a larger amount of error and misrepresentation. It has for example been represented that because a larger per centage of the gross realisation by Official Receivers has been expended in costs, than is the case in realisation by non-official trustees, the administration of the former is therefore more costly than that of the latter. But this argument ignores the fact that the per centage of small estates absorbed in costs is necessarily much greater than that of large ones, and that the Official Receivers deal as a rule with small estates, while non-official trustees deal as a rule with large ones. For example, a reference to Table VII. (page 24) will show that the per centage of costs in 38 cases administered by non-official trustees where the assets of each estate are between 50*l.* and 100*l.* is upwards of 88 per cent., while in 40 cases in which the assets were between 1,200*l.* and 1,500*l.* in each estate, and which were realised *by the same class of trustees*, the per centage only amounted to 22 per cent. But to argue from these figures that the administration of the first-mentioned trustees was more costly than that of the latter would imply an ignorance of the elementary principles of statistical comparison. Yet this is precisely what has been done by those who maintain the superior costliness of official administration.

It is clear that the only fair basis of comparison is that between estates of similar value, and this is the basis on which the Comparative Table No. V. has been constructed. From that table, which deals with all the cases closed during the three years ending 31st December last, it appears that out of 18 graduated classes of estates ranging from 50*l.* up to 4,000*l.* each, the comparison is in every case greatly in favour of official realisation. But in order to illustrate this point more completely, and to place the comparison on the widest possible basis, I have in the following table included the whole of the assets realised under the Bankruptcy Act during the past six years, arranged in four separate groups up to 1,000*l.*, the statistics beyond that figure being insufficient for a proper comparison.

STATEMENT showing GROSS ASSETS realised and COSTS of realisation in all Cases (with Assets of less than 1,000*l.*) closed during the six years 1884 to 1889.

	Gross Assets realised.	Total Costs.	Percentage of Costs to Gross Assets.
1. With Assets under 50 <i>l.</i> :	£	£	
By Official Receivers - - - - -	147,906·2	114,622·2	77·49
„ Non-Official Trustees - - - - -	4,381·3	4,940·6	112·76
2. With Assets between 50 <i>l.</i> and 300 <i>l.</i> :			
By Official Receivers - - - - -	899,172·7	308,455·2	34·30
„ Non-Official Trustees - - - - -	125,769·6	62,122·5	49·39
3. With Assets between 300 <i>l.</i> and 500 <i>l.</i> :			
By Official Receivers - - - - -	221,384·4	53,213·8	24·04
„ Non-Official Trustees - - - - -	293,245·2	103,355·7	35·24
4. With Assets between 500 <i>l.</i> and 1,000 <i>l.</i> :			
By Official Receivers - - - - -	92,974·0	21,250·8	22·85
„ Non-Official Trustees - - - - -	619,545·1	174,037·0	28·09

I shall presently offer some observations upon the apparently large percentage of costs in small cases*; but in the meantime I submit that these figures conclusively establish the fact that in every class of cases, whether large or small, the cost of realisation by Official Receivers is greatly below that of the realisation by non-official trustees.

Efficiency of Realisation.

But the critics of official administration are not satisfied with disputing its claim to economy. They go further and assert that even if that claim is well founded, the explanation is to be found in the fact that Official Receivers take less trouble than non-official trustees to realise estates efficiently. They allege that special knowledge and experience are required in order to enable the trustee to realise estates to the best advantage, and that this knowledge and experience are possessed to a large extent by non-official trustees, but are greatly lacking in Official Receivers; and that while the former are in the habit of carefully “nursing” estates for a better market, the latter are in the habit of “slaughtering” them for whatever they will fetch. These allegations are easily made, and have hitherto been difficult to disprove, because the statistics prior to 1889 did not bear upon this point. But during the past year steps have been taken to remedy this defect, and I am now in a position to show that the allegations in question are entirely groundless. The possession of special knowledge and experience are not, it is true, matters capable of being reduced to statistics, but a simple and satisfactory test of their possession is supplied by a comparison of the results of each system of realisation in cases of a similar character. The following table is based upon the valuations of bankrupt estates by the debtors themselves, of which a regular record is now kept in the Department. It was not to be expected that the realisation of these estates should in every case equal the estimated valuations, as debtors naturally value their assets as a general rule on a much more sanguine basis than the experience of actual realisation warrants. In fact, absolutely worthless equities of redemption are often stated as valuable assets in cases in which it is impossible to realise sufficient to pay the costs of making the debtor bankrupt. But it may be reasonably assumed that if the allegation of superior knowledge and skill on the part of non-official trustees had any foundation in fact, the percentage of these estimates realised by them would considerably exceed the realisation by Official Receivers in the same class of cases. The actual statistics, however, show a very different result, as will be apparent from the following table:—

More effective.

* See note on Table VI., page 12.

STATEMENT showing in the several classes of Cases closed by OFFICIAL RECEIVERS and NON-OFFICIAL TRUSTEES respectively in the year 1889, the Assets as estimated by Debtors, and as actually realised, with the percentage of the latter to the former; and also the amount paid to Creditors, with the percentage of such Amount to the realised and to the estimated Assets.

	Assets as estimated by debtors.	Gross Assets realised.		Paid to Creditors.		
		Amount.	Percentage of estimated Assets.	Amount.	Percentage.	
					Of realised Assets.	Of estimated Assets.
1. In cases under 50 <i>l.</i> :	£	£		£		
By Official Receivers - -	136,973	37,318	27·24	7,697	20·62	5·62
„ Non-Official Trustees - -	186,190	1,203	·65	23	1·88	·01
2. In cases between 50 <i>l.</i> and 300 <i>l.</i> :						
By Official Receivers - -	318,677	202,495	63·54	127,558	62·99	40·03
„ Non-Official Trustees - -	101,512	27,236	26·83	11,256	41·33	11·08
3. In cases between 300 <i>l.</i> and 500 <i>l.</i> :						
By Official Receivers - -	51,501	50,754	98·55	37,504	73·89	72·82
„ Non-Official Trustees - -	137,533	67,725	49·24	39,689	58·60	28·86
4. In cases between 500 <i>l.</i> and 1,000 <i>l.</i> :						
By Official Receivers - -	19,266	23,104	119·92	17,556	75·99	91·12
„ Non-Official Trustees - -	219,291	134,045	61·13	90,865	67·79	41·44
5. In cases between 1,000 <i>l.</i> and 4,000 <i>l.</i> :						
By Official Receivers - -	17,556	16,791	95·64	14,270	84·99	81·29
„ Non-Official Trustees - -	391,464	271,532	69·36	207,093	76·27	52·90
6. In cases over 4,000 <i>l.</i> :						
By Official Receivers (<i>no cases</i>) - -	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
„ Non-Official Trustees - -	328,964	201,346	61·21	162,262	80·59	49·33

More beneficial to creditors.

The figures in the first three columns of this statement clearly show that under every head official realisation is much more *effective* than non-official. But in order to bring out the full significance of the comparison, I have also shown in the remaining portion of the statement (which is founded upon Tables VI. and VII., pages 22 and 24), the proportion of such realisation which finds its way into the pockets of the creditors after payment of expenses. And here again it is still more clear that the advantage lies with official administration.

More speedy.

No question has, so far as I am aware, been raised as to the relative speed with which estates are realised under official administration, but the figures of the Comparative Table VI., page 40, leave no room for disputing that here also the advantage lies with official administration.

It thus appears that bankrupt estates are administered more expeditiously, that the assets are more effectively realised, and that a larger proportion of the amount so realised is paid to the creditors, under official than under non-official management, and that the suggestions to the contrary which have been circulated during the past few months in connexion with pending legislation, are devoid of foundation.

Private Arrangements.

Desire for increased facilities.

Among other questions which have been the subject of discussion in connexion with the Bankruptcy Bill, perhaps the most important are those relating to Private Arrangements, and the place which they ought to occupy in any scheme of Bankruptcy legislation. Whatever conclusions may ultimately be arrived at on this subject, it cannot be denied that there is, on the part of a very considerable and influential section of the mercantile community, a strong desire to maintain and extend the existing facilities for carrying out Private Arrangements. This is more particularly the case in regard to certain trade organisations which are in the habit of exercising a close supervision over the insolvencies in which their members are interested. These

organisations, while repudiating any desire to shield the conduct of debtors from investigation, or to condone offences against commercial morality, assert that there are a large number of cases arising from misfortune, in respect of which they desire to be left a free hand as regards the administration of their debtors' estates. They also allege that the expenses and the delays of Bankruptcy procedure tend to prevent the successful carrying out of arrangements for disposing of the debtor's business when still intact, while the same causes also prejudice the chances of the debtor himself being able to carry it on under a Composition Arrangement. They therefore not only resist any amendment of the law which would have the effect even indirectly of interfering with these Arrangements, but they claim that the existing law should be amended so as to enable a certain majority of the creditors to make the Arrangement binding upon a dissenting minority.

It may be conceded that there is something in these views deserving of careful consideration, without by any means admitting the accuracy of all the arguments and allegations by which they are supported, some of which as I have shown in the matter of costs and comparative efficiency in realisation, are founded on a misapprehension of the facts. It is undoubtedly a hardship on creditors, when no question of conduct is involved in the debtor's failure, and when the great majority of them are satisfied that his assets can most efficiently be realised by a particular method of procedure, that they should be prevented from carrying out their wishes by the action of a single small creditor. On the other hand where the debtor has been guilty of misconduct, or where there are doubtful transactions which require independent investigation, it is not consistent with the principles on which the Bankruptcy law is founded, that a majority of creditors should have the power of hushing matters up and preventing a re-opening of such transactions; while even in the absence of any question of this kind, there is an equal hardship in excluding even a single creditor from a share in the deliberations, and from the exercise of a reasonable influence in determining the procedure to be adopted. The question has two sides, and if any satisfactory legislative solution of it is to be found, it can only be by a frank admission of this fact, and by the mutual co-operation of all the parties interested in securing a measure which shall as far as possible have regard to all the interests involved.

Among the questions which must be borne in mind in dealing with this matter, it is necessary to distinguish between the interests of the mercantile community on the one hand, and those of some of its representatives on the other; for although the interests of the members of certain trade organisations may be amply looked after, there is on the other hand a large body of traders, in fact the great majority, outside of these organisations, whose interests are not in any way represented by them and who therefore may and do suffer under the existing system.

Again, a distinction must be drawn between the interests of the wholesale trader on the one hand, and those of the retail trader and cash creditors on the other. In the case of the latter, their connexion with a bankrupt debtor generally terminates with the dividend which they receive, whereas in the former case it is often an object of far greater importance to rehabilitate the debtor, and to resume a further course of trading with him, than to expose his misconduct or even to get a large dividend in the winding-up.

Further, the interests of small creditors as distinguished from large ones must not be lost sight of. No view has received more frequent reiteration in recent bankruptcy discussions than that which represents the large creditor as generally actuated by a desire to deal generously with his debtor, while the small creditor is concerned solely about his personal interest, and on this ground it is urged that creditors under 50%, who are at present excluded from the right of presenting a bankruptcy petition, should continue to be so excluded. It has not been clearly explained why the line of unselfishness should thus be drawn at 50%, but whether this view be correct, or that which on the other hand represents the larger creditors (who are but a fraction in number of the whole) as being in the habit of obtaining for themselves under private arrangements, advantages which are out of the reach of the small trader, it is at least clear that the interests of these two classes are by no means identical, and that in any scheme of legislation they ought both to be carefully considered.

Yet another distinction to be kept in view is that between Deeds entered into with the knowledge and on the initiative of the creditors, and those which are simply due to the action of the debtor himself. The procedure in carrying out Private Arrangements as commonly represented by the advocates of this method of liquidation, is that these deeds are entered into after full consultation between the debtor and the creditors, and with a full statement of the debtor's affairs before them. But this

Variety of interests to be considered.

Difference of interests

Between mercantile community and special trade organisations.

Between wholesale and retail interests.

Between large and small creditors.

Between arrangements with creditors, and arrangements forced on them.

by no means represents the normal or at least the general state of things. On the contrary, such Arrangements are not infrequently forced upon creditors without any consultation. Sometimes one or two of the leading creditors, who may have received preferences which would be cut down in bankruptcy, or who have future relations with the debtor in view, induce him to execute an assignment without a meeting at all. Sometimes (especially where all the debts are small) the debtor, under the guidance of his solicitor, executes a deed without consulting any of the creditors. It is argued that in such cases the objecting creditors can refuse to accede to the arrangement and may present a petition in bankruptcy. But this remedy is only available to a very limited extent. More than nine-tenths of the creditors have no power of individual action in the matter, their debt being under 50%, and it requires time and involves trouble and expense to ascertain the names of other creditors, and obtain their co-operation. Moreover, the time within which a Deed of Arrangement can be set aside by bankruptcy is limited to three months, and there are many cases in which the majority of the creditors have no knowledge of the deed for some time after its execution. As a matter of fact, the great majority of creditors who would refuse to assent to a private deed, will not incur the trouble, risk, and expense of endeavouring to upset it.

Complaints
against
private ar-
rangements.

The following extracts from the correspondence of the Department will serve to illustrate the practice in this respect:—

A firm at Leek writes as follows:—"Estates are being handed over to accountants under a deed of assignment and documents sent to creditors to sign. If we refuse to accept such an arrangement we are met with the accountant saying 'If you do not accept this you will have nothing,' and we are again helpless when our accounts are less than 50%, for we cannot compel them to go through the Bankruptcy Court."

Another firm at West Hartlepool writes:—"Generally the debtor gives some accountant a deed of assignment, and if a creditor does not accept what he likes to offer then the creditor gets nothing."

Another at Chester complaining of the difficulty of creditors under 50% forcing a private arrangement into Bankruptcy, adds "It is difficult and often impossible to know who the other creditors are."

A Birmingham firm writes: "While the present Act was still young we used to oppose this clandestine method of escaping liabilities, but experience has taught us that we must either yield or get nothing."

Many other extracts might be given to the same effect, but their multiplication is unnecessary, as the present object is simply to point out that in any attempt to secure a satisfactory basis of legislation as regards Private Arrangements, the fact that they can at present be entered into without the concurrence of the parties chiefly interested must be kept prominently in view.

Relative
costs.

The question of the relative costs of administration under Private Arrangements and in bankruptcy would also have an important bearing upon the question if there were any available information on the subject, but unfortunately there is at present none that can be relied on. Judging from such materials as have come under my observation, I think it is probable that where a debtor's business is being carried on, and where his affairs are arranged by payment of a composition, both the time and cost of carrying out the arrangement may under favourable circumstances be less than they are in similar cases under the Bankruptcy Act. In cases of assignment for winding-up by realisation either under supervision of a committee or otherwise, there is in my opinion no good ground for believing that such arrangements are either speedy or economical. All experience shows that the costs increase as control diminishes. If it were true, as has been suggested, that private arrangements have increased since 1883 *in consequence of the costs of bankruptcy procedure*, it is, to say the least, somewhat curious that the excessive character of these costs was only discovered under the present Act, where they have been greatly reduced, and that the same cause did not operate more powerfully under the Act of 1869, the costs under which were nearly twice as great as they are under the present Act.

Possibility of
harmonising
conflicting
interests.

While these various considerations should be taken into account in dealing by legislation with the subject of Private Arrangements, it does not appear to be impossible to overcome the difficulties which undoubtedly surround it. And if due provision can be made for the protection of the public interests involved, and for securing to every creditor a reasonable share of influence in deciding upon the method of procedure, there seems to be no reason why additional facilities should not be given for conferring on a certain majority of the creditors, in cases where no question of conduct is involved, the power to bind a minority by the terms of the deed, so far as regards the realisation of the debtor's estate.

Notes on Tables of Statistics.

Table I.—There is, with the under-noted exceptions, no material fluctuation in the figures of this table, except such as would naturally follow the diminished number of Receiving Orders. The exceptions, however, are significant, and all point in the same direction. While the decrease in the total number of Receiving Orders is 6·7 per cent. upon the number of the previous year, the total number of bankruptcy notices has only diminished 2·3 per cent., and at the same time the number of creditors' petitions which have been withdrawn after presentation instead of showing a decrease have actually increased by 9 per cent., while those which have been dismissed have increased by 5·4 per cent. These results are only part of a continuous movement which has exhibited itself from the commencement of the present Act. Thus, if the comparison is made with the year 1885 (the first year in which the operation of the present Act was fully felt) the corresponding results are as follows:—There is an increase during the four years in the Receiving Orders of only 4·3 per cent., while the bankruptcy notices have increased by 20 per cent., the creditors' petitions withdrawn by 41 per cent., and the petitions dismissed by 58 per cent.

Decrease in number of Receiving Orders.

These figures show that there is a clear and growing tendency under the present Act (1) on the part of creditors to make use of the Bankruptcy Court as a machinery for the recovery of debts, and (2) on the part of debtors to avoid a Receiving Order, irrespective of their solvency, by paying off claims so long as they can find funds to do so. In other words, there is a tendency on the one side to press for preferential payments, and on the other side to make such payments. This evil, so injurious to the interests of the general body of creditors, is, I believe, mainly due to the reduction effected by the present Act in the period of the relation back of the trustee's title from 12 months to three months before the date of the bankruptcy. The Bill introduced by Sir Albert Rollit proposed to remedy this defect by extending the period from three months to six months. But this proposal was defeated chiefly on the ground that it would tend to interfere with the carrying out of private arrangements. At the same time it may be hoped that the provisions of the Bill which make a debtor's discharge partially dependent upon the amount of his assets will do something to correct this serious tendency to abuse.

Growing tendency towards preferential payments.

Table II.—The number of acts of bankruptcy show a decrease under all heads, as might be expected from the diminished number of cases, but the decrease is most marked—

Decrease of certain acts of bankruptcy.

1. In "Notices of suspension of payment," which have decreased by 28 per cent. during the year, and by 41 per cent. during the past four years.
2. In "Declarations of inability to pay debts," which have diminished 27 per cent. during the year and 79 per cent. during the four years.

These figures also point in the same direction as those of the preceding table, and show that the difficulties which a creditor encounters in attempting to make his debtor bankrupt, even when the latter is insolvent, are seriously increasing. These difficulties, together with the increased opportunities for making preferential payments on the eve of bankruptcy, are closely connected with the tendency towards diminished dividends to which reference is made under the notes on Table VIII. below. The amending bill also attempted in its original form to deal with this evil by removing some of the difficulties in the way of bankruptcy proceedings, but this attempt was defeated by the supporters of Private Arrangements. It is possible that a different result might follow an attempt to remedy these evils, if satisfactory proposals could in the meantime be made with regard to such arrangements, for it cannot be in the real interest of the mercantile community that debtors should be encouraged to waste their estates by extending the interval between insolvency and bankruptcy.

Table III.—It will be seen that the number of summary administrations cancelled by the appointment of non-official trustees has diminished during the past year by about one-fifth. This is in accordance with other facts which point to a growing disposition to leave estates (especially the smaller cases) to official administration. It also appears from this Table that the total number of compositions and schemes in summary cases during the year was only 42, being a decrease of 42 per cent. on the previous year, and of 74 per cent. during the past four years. This is probably due to the delays which the Bankruptcy Act has interposed in the carrying out of compositions and schemes, and the greater facilities afforded for dealing with them under private arrangements. The simplification of procedure effected by the amending Bill will to some extent remove this objection, but it is probable that in the future, as hitherto,

Decrease of summary cases cancelled by the appointment of non-official trustees.

both debtors and creditors will, where the estates are substantial and the business capable of being carried on or disposed of as a going concern, prefer to arrange matters privately; and so long as no public interests are thereby endangered, such a result would seem to be in accordance with the best interests of all concerned.

Decrease of
administration
orders
and transfers
under s. 125.

Table IV.—The contents of this Table, which relates to the number of Receiving Orders and the amount of assets and liabilities, have been made the subject of observation in a previous part of this Report. It may, however, be noted that the number of administration orders and transfers, under section 125, of deceased debtors' estates has fallen from 33 during 1888 to 22 during the past year. The amending Bill which furnishes additional facilities for the transfer of such cases from the Court of Chancery to the Bankruptcy Court without the delay at present involved and on the initiative of the Chancery Judge, will probably tend to increase this class of business.

Composi-
tions
steadily
improving.

Table V.—While the total number of compositions as already stated has been greatly reduced, it is satisfactory to observe that the character of those which remain is steadily improving. In the County Courts, for example, not a single composition has been approved under 2s. 6d. in the £, while the number of this class in the High Court is only three.

Again, the proportion of compositions under 10s. in the £ to the total compositions has decreased during the year by over 13 per cent., while those over 10s. in the £ have correspondingly increased. Thus, one of the great administrative blots of the Act of 1869, under which so many debtors were "white-washed" by means of more or less nominal compositions, is in course of being completely removed.

Costs of
administra-
tion by
Official
Receivers.

Table VI.—The total number of estates closed by Official Receivers during the year was 3814, being 41 in excess of the total number of new cases administered by them, thus showing that the work is being kept well up to date.

It will be observed that about 37 per cent. of the entire cases yielded less than 25l. each, an amount below the average cost of administration. This is about 4 per cent. more than the proportion of the same class of cases during the preceding year.

The following Table continued from last year's Report shows the several items of increase or decrease in cost.

Year.	Board of Trade and Court Fees, including Commission on Realisation.	Law Costs (Petition).	Law Costs after Receiving Order.	Fees for keeping Possession.	Special Managers.	Assistance to Debtor in preparing Statement.	Auctioneer.	Other Taxed Charges.	Notices in Gazette and Local Papers.	Incidentals.	Total.
1884 -	13.62	3.61	.92	1.99	.06	.30	5.13	.55	.82	2.26	29.26
1885 -	14.16	3.83	1.74	2.12	.03	.50	5.25	.79	.92	2.35	31.69
1886 -	15.25	3.98	1.46	2.20	.04	.64	5.64	1.07	1.20	2.45	33.93
1887 -	16.12	4.27	2.21	2.16	.02	.63	5.47	1.17	1.56	2.01	35.02
1888 -	16.98	4.62	1.45	2.09	.02	.62	5.44	1.40	1.97	1.72	36.31
1889 -	17.40	4.8	1.63	1.84	.02	.57	5.22	1.65	2.11	1.76	37.00
Increase or Decrease (since previous Year).	.42	.18	.18	—	—	—	—	.25	.14	.04	.69
	—	—	—	.25	—	.05	.22	—	—	—	—

From the above it might be inferred that the expense of Bankruptcy Administration was slowly but surely increasing, a result which would certainly prove somewhat discouraging in face of the exertions which have been made by the Bankruptcy staff throughout the country in an opposite direction. But happily no such conclusion can fairly be drawn from the above figures, if all the facts are taken into consideration.

The following Table sets out the average per estate realised in each year and the amount expended in Costs.

		Number of Estates closed.	Percentage of Cases under 50l.	Average Amount per Case realised.	Costs.	
					Average per Case.	Percentage to realised Assets.
				£	£	£
1884	- -	574	37·98	116·6	34·1	29·26
1885	- -	1,593	48·4	96·9	30·7	31·69
1886	- -	2,657	48·47	93·5	31·7	33·93
1887	- -	3,618	51·32	90·1	32·1	35·62
1888	- -	3,529	49·98	91·8	33·3	36·31
1889	- -	3,814	53·41	86·6	32·1	37·00

It appears, therefore, that the actual cost of administration has diminished, but it has not diminished in the same proportion as the average realisations. This is of course inevitable. If the fees and expenses were regulated only by the amount realised, the result would be different, but a large proportion of the expenses is in no way dependent upon the value of the estate. Thus, for example, the fee of 5l. charged upon every petition in bankruptcy is a fixed amount equally applicable to every case; the law costs of the petition are also independent of the value of the estate; it is the same with the Gazette notices and advertisements, and with some of the other charges, while in some cases, such as shorthand notes, &c., the cost of investigating a debtor's conduct is often greater where there are few or no assets, than where there is a large estate. The average cost of all the cases closed by the Official Receivers during the past six years is about 32l. This figure may appear large, but there is no probability under present circumstances of any material reduction; estates of 20l. to 30l. must always be absorbed in costs unless a portion of the costs of investigating the conduct of debtors (an investigation which is undertaken in the interests of the general public even more than in those of the creditors of particular estates) is paid out of the general exchequer; or unless the fees and charges are so arranged that the large estates shall to some extent pay for the smaller ones.

Table VII.—This Table which relates to the administration of cases by non-official trustees, shows that the average realisations in such cases have increased from 871l. in 1888 to 926l. in 1889. The costs of administration, however, show a slight increase, more especially in law costs. The following Statement is continued from the last Report.

Costs of administration by non-official trustees.

ANALYSIS of Costs, showing under different heads the proportion per cent. of such Costs to the Gross Assets realised in all ESTATES wound up by NON-OFFICIAL TRUSTEES.

Year.	Board of Trade and Court Fees.	Law Costs (Petition).	Law Costs after Receiving Order.	Fees for keeping Possession, &c.	Special Manager.	Assistance to Debtor in preparing Statement.	Commission on Realisation.		Auctioneer.	Other Taxed Charges.	Notices in Gazette and Local Papers.	Incidentals.	Total.	
							Board of Trade.	Trustee.						
1884	-	2·28	1·05	1·30	·70	·03	·07	1·38	4·88	2·43	·25	·56	1·10	16·03
1885	-	2·44	1·17	2·92	1·07	·22	·26	1·03	5·75	3·50	·29	·57	1·74	20·96
1886	-	2·15	·95	3·31	·93	·20	·26	·95	5·63	2·68	·26	·39	1·62	19·33
1887	-	2·45	1·08	4·7	·94	·25	·31	1·12	6·55	3·13	·35	·41	1·78	23·07
1888	-	2·90	1·35	5·53	1·02	·19	·41	·81	7·17	3·01	·45	·42	2·09	25·35
1889	-	2·89	1·43	6·33	·91	·19	·42	·74	7·14	2·71	·40	·40	2·09	25·70
Increase or Decrease (since previous year).	—	·01	·08	·85	—	—	·01	—	·03	·30	·05	·02	—	·35

Non-divi-
dend estates.
Decrease
in London
and increase
in country.

Table VIII.—The proportion of non-dividend estates in cases closed during the year by Official Receivers, has slightly fallen in London, but has considerably increased in country cases; and the tendency is generally towards lower dividends both in cases administered by Official Receivers and in those administered by non-official trustees. This is to some extent accounted for, especially in the former class of cases, by the increased proportion of estates with only nominal assets. In this respect the effect of the Amendment Bill now before Parliament will be in the direction of a much needed reform. I have pointed out in previous reports that debtors have really no interest under the present Act in preventing the squandering of their estates before bankruptcy, because their discharge is in no way dependent upon the amount of their assets. This Bill, however, provides that where the assets brought into Court do not amount to 10s. in the pound, that fact (unless the Court is satisfied that the failure was due to misfortune) shall itself constitute a distinct offence, and in that case the discharge can only be granted after an interval of at least two years, or subject to pecuniary conditions affecting future income. Looking to the indifference with which the question of discharge is at present regarded by many of the smaller bankrupts, the probable effect of this provision cannot be gauged with any amount of confidence, but it will undoubtedly prove a step in the right direction, while its tendency in large cases where a discharge is of importance to the debtor, must be highly beneficial. So long, however, as the present rivalry between bankruptcy procedure and Deeds of Arrangement continues, and with it the indisposition of the mercantile community to facilitate procedure for bringing a debtor's estate under effective control so soon as his insolvency is discovered, it is to be feared that this amendment of the law will not entirely remedy the evils here referred to.

Number of
creditors,
their average
claims, and
the amount
of assets
diminishing.

Table IX.—This Table shows a large shrinkage under all heads, considerably beyond that which would be warranted by the mere reduction in the number of cases, and its general result is to show that the number of creditors, their average claims, and the amount of assets are diminishing, a conclusion which is borne out by the other Tables.

Discharges.

Table X.—The number of applications for discharge is almost identical with that of the previous year, the actual number dealt with being 1,248, against 1,252 in 1888. The per-centage of the various forms of order made is given in the following Table, continued from former Reports:—

Number of
applications.

Results.

		1889.	1888.	1887.	1886.	1885.	1884.
	Number of applications dealt with	1,248	1,252	1,113	1,073	915	285
		Per-centage to totals.					
	Unconditional discharges granted -	12·9	13·7	16·4	20·9	35·2	46·7
	Discharges refused -	5·9	5·1	5·1	5·1	4·8	5·3
	Order suspending for periods -	69·9	67·3	60·7	55·4	42·7	33·3
	Discharged subject to conditions -	7·8	11·4	14·1	16·0	15·1	11·7

Conduct of
debtors more
thoroughly
investigated.

This Table shows that the same tendencies as those which have been exhibited in previous Reports still continue. There is a decrease in unconditional discharges which is certainly not due to any increase in the number of actual offences committed by debtors, but rather to the fact that their conduct is being more thoroughly investigated and the result of such investigations more clearly placed before the Courts. There is also a further decrease in the proportion of discharges which are subject to pecuniary conditions. Upon this point the decisions and dicta of the Judges of the Supreme Court to the effect that pecuniary conditions ought not to be attached to a debtor's discharge unless upon evidence that the debtor is likely to acquire future property (evidence which probably cannot be given in one case out of a thousand) have produced a considerable effect upon the practice of the County Courts, and have in consequence greatly reduced this form of discharge. On the other hand, the proportion

of suspensions for a definite time shows a corresponding increase. It may be assumed that the provisions of the Bankruptcy Bill which deal with this point will, when they come into operation, have an important bearing upon the general practice of the Courts both in London and in the country. These provisions clearly indicate the intention of Parliament to discourage nominal suspensions and to facilitate immediate discharges subject to partial future liability in cases where failure is not the result of misfortune.

Table XI.—The number of prosecutions shows a satisfactory decline, the total number ordered during the year being 50, as against 56 in 1888 and 65 in 1885.

Prosecutions.
Continued
decrease in
number.

The number of absconding debtors has also declined. These results may be taken as showing a diminution in the number of cases of criminal fraud in connexion with bankruptcy, and this view is confirmed by the recent charge of Mr. Justice Williams to the Grand Jury at the Liverpool Assizes, the learned Judge having stated that it was a matter for congratulation that in that "great commercial centre there was a "total absence of cases of commercial fraud and fraudulent bankruptcy." This result is the more remarkable in face of the continuous tendency of a certain proportion of juries to acquit prisoners charged with commercial offences even where the facts appear to be beyond dispute. On this point several cases have come under notice during the past year where it was quite clear that the evidence of fraudulent transactions was complete, but where the jury from local considerations refused to convict. I have in previous Reports called attention to the policy of allowing commercial offences of this nature to be tried by local tradesmen. Commercial frauds are often liable to be regarded under the perverting influence of local feelings and prejudices, and in this respect resemble cases of political corruption, and as it has been found necessary to withdraw the power of adjudicating upon political offences from local influences which tend to prevent a satisfactory administration of justice, so it may ultimately be found necessary that the same course should in the public interests be followed with regard to commercial offences of a criminal character.

I have the honour to be,

Sir,

Your obedient Servant,

JOHN SMITH,

Inspector-General in Bankruptcy.

Board of Trade,
Bankruptcy Department,
Whitehall Yard,
7th August 1890.

ANNEX No. II.—TABLES OF BANKRUPTCY STATISTICS FOR THE YEAR
ENDING 31ST DECEMBER 1889.

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[For Comparative Tables, see Annex No. III., page 33.]

TABLE I.

STATEMENT of the NUMBER of BANKRUPTCY NOTICES issued, PETITIONS filed, and RECEIVING ORDERS made thereon; also ADMINISTRATION ORDERS under Section 125.

	Bankruptcy Notices issued.	Total No. of Petitions filed.	Debtors' Petitions.		Creditors' Petitions.			Receiving Orders made under Sect. 103.	Total.			Orders for Administration of Deceased Debtors' Estates, Sect. 125.	
			No. filed.	Receiving Orders made.	No. filed in 1889.	Withdrawn.	Dismissed.*	Receiving Orders made.*	No. of Receiving Orders made.	Rescinded before being proceeded with.	Net Total.	Made on Creditors' Petitions.	Made on Transfer of Proceedings.
London	3,386	1,468	441	441	1,027	—	655	396	842	27	815	2	1
Country	1,508	3,989	3,061	3,061	928	133	127	650	3,716	11	3,705	17	2
Total	4,894	5,457	3,502	3,502	1,955	133	782	1,046	4,558	38	4,520	19	3

* These figures include cases where petitions were lodged before the 1st January 1889, but were not finally dealt with until 1889.

TABLE II.

STATEMENT of the several ACTS of BANKRUPTCY in respect of which RECEIVING ORDERS were made on CREDITORS' PETITIONS.

—	Number of Receiving Orders.	ACTS OF BANKRUPTCY ALLEGED.							
		Sect. 4 (a). Assign- ment to Creditors.	Sect. 4 (b). Fraudulent Con- veyance.	Sect. 4 (c). Fraudulent Preference.	Sect. 4 (d). Abscond- ing.	Sect. 4 (e). Suffering Sale under Execution.	Sect. 4 (f). Declara- tion of Inability to Pay.	Sect. 4 (g). Bank- ruptcy Notice.	Sect. 4 (h). Notice of Suspension.
London - -	396	13	—	—	30	11	8	323	11
Country* - -	650	116	5	2	132	57	19	292	37
Total - -	1,046	129	5	2	162	68	27	615	48

* In several cases the petitions alleged more than one act of bankruptcy.

TABLE III.

STATEMENT of the NUMBER of ESTATES in which ORDERS were made for SUMMARY ADMINISTRATION under Section 121.

—	Orders made for Summary Administration.	Cancelled by appointment of Trustee by Creditors.	Wound up under Compositions or Schemes.	Net Number administered by Official Receivers under Adjudications.
London - -	647	40	14	593
Country - -	3,173	71	28	3,074
Total - -	3,820	111	42	3,667

TABLE IV.

STATEMENT of the NATURE of PROCEEDINGS under the RECEIVING ORDERS before stated; and whether Summary or Non-summary Cases; also the Amount of Liabilities and Assets in each Class of Cases.

(a.) In the High Court.

	COMPOSITIONS, SECTION 18.			SCHEMES, SECTION 18.			ADJUDICATIONS.			TOTAL.		
	Num- ber.	Liabilities.	Assets.	Num- ber.	Liabilities.	Assets.	Num- ber.	Liabilities.	Assets.	Num- ber.	Liabilities.	Assets.
		£	£		£	£		£	£		£	£
Summary	9	9,331	236	5	4,568	470	633	207,733	107,000	647	221,632	107,706
Non-summary	8	67,712	42,608	10	537,386	222,081	150	1,125,800	402,494	168	1,730,898	667,163
Total Receiving Orders	17	77,043	42,844	15	541,954	222,551	783	2,033,533	509,494	815	2,652,530	774,869
Administration Orders under Section 125	—	—	—	—	—	—	—	—	—	3	29,020	2,598
Total Cases	—	—	—	—	—	—	—	—	—	818	2,681,550	777,467

(b.) In the County Courts.

	COMPOSITIONS, SECTION 18.			SCHEMES, SECTION 18.			ADJUDICATIONS.			TOTAL.		
	Num- ber.	Liabilities.	Assets.	Num- ber.	Liabilities.	Assets.	Num- ber.	Liabilities.	Assets.	Num- ber.	Liabilities.	Assets.
		£	£		£	£		£	£		£	£
Summary	25	25,535	3,896	3	2,438	625	3,146	1,727,419	353,943	3,173	1,755,392	358,464
Non-summary	33	121,098	43,206	12	78,816	50,404	487	1,720,457	763,197	532	1,920,371	856,807
Total Receiving Orders	58	146,633	47,102	15	81,254	51,029	3,632	3,447,876	1,117,140	3,705	3,675,763	1,215,271
Administration Orders under Section 125	—	—	—	—	—	—	—	—	—	19	23,049	6,199
Total Cases	—	—	—	—	—	—	—	—	—	3,724	3,698,812	1,221,470

(c.) In the High Court and County Courts.

	COMPOSITIONS, SECTION 18.			SCHEMES, SECTION 18.			ADJUDICATIONS.			TOTAL.		
	Num- ber.	Liabilities.	Assets.	Num- ber.	Liabilities.	Assets.	Num- ber.	Liabilities.	Assets.	Num- ber.	Liabilities.	Assets.
		£	£		£	£		£	£		£	£
Summary	34	34,966	4,132	8	7,006	1,095	3,778	2,635,152	460,943	3,820	2,677,024	466,170
Non-summary	41	188,810	85,514	22	616,202	272,486	637	2,846,257	1,165,691	700	3,651,269	1,523,900
Total Receiving Orders	75	223,676	89,646	30	623,208	273,580	4,415	5,481,409	1,626,634	4,520	6,328,293	1,990,160
Administration Orders under Section 125	—	—	—	—	—	—	—	—	—	22	51,069	8,797
Total Cases	—	—	—	—	—	—	—	—	—	4,542	6,380,362	1,998,957

TABLE V.

STATEMENT of the NUMBER of COMPOSITIONS approved at various Rates, with the Amount of LIABILITIES and ASSETS at each Rate.

(a.) IN THE HIGH COURT.

Rate.	Number approved.	Per-centage to Total approved.	Liabilities.	Assets.
			£	£
Under 1s.	—	—	—	—
1s. and under 2s. 6d.	3	17·65	5,286	399
2s. 6d. „ 5s.	4	23·53	3,476	488
5s. „ 7s. 6d.	1	5·88	2,767	137
7s. 6d. „ 10s.	1	5·88	17,630	10,983
10s. „ 15s.	5	29·41	46,137	29,467
15s. „ 20s.	—	—	—	—
At 20s.	3	17·65	1,747	1,370
Total	17	100·00	77,043	42,844

(b.) IN THE COUNTY COURTS.

Rate.	Number approved.	Per-centage to Total approved.	Liabilities.	Assets.
			£	£
Under 1s.	—	—	—	—
1s. and under 2s. 6d.	—	—	—	—
2s. 6d. „ 5s.	13	22·41	41,756	6,758
5s. „ 7s. 6d.	21	36·21	69,646	23,250
7s. 6d. „ 10s.	11	18·97	21,230	9,534
10s. „ 15s.	11	18·97	13,537	7,155
15s. „ 20s.	1	1·72	204	260
At 20s.	1	1·72	260	145
Total	58	100·00	146,633	47,102

(c.) IN THE HIGH COURT AND COUNTY COURTS.

Rate.	Number approved.	Per-centage to Total approved.	Liabilities.	Assets.
			£	£
Under 1s.	—	—	—	—
1s. and under 2s. 6d.	3	4·00	5,286	399
2s. 6d. „ 5s.	17	22·67	45,232	7,246
5s. „ 7s. 6d.	22	29·33	72,413	23,387
7s. 6d. „ 10s.	12	16·00	38,860	20,517
10s. „ 15s.	16	21·33	59,674	36,622
15s. „ 20s.	1	1·34	204	260
At 20s.	4	5·33	2,007	1,515
Total	75	100·00	223,676	89,946

TABLE VI.—ANALYSIS of the RESULTS of ADMINISTRATION OF 3,814 EST

NUMBER OF CASES.	CLASS.	ASSETS.										COSTS.			
		Gross Receipts.	PAYMENTS DEDUCTED.		Gross Assets.	PREFERENTIAL PAYMENTS.					Net available Assets.	Total.	Per cent. of Gross Assets.	Allowance to Debtor.	
			For carrying on Business.	To secured Creditors.		Rent.	Rates and Taxes.	Salaries and Wages.	Other Preferential.	Total Payments.					
		£	£	£	£	£	£	£	£	£	£	£	£	£	
416	Under 25l.	15,613·7	104·1	728·5	14,781·1	397·0	71·5	47·8	18·8	535·1	14,246·0	15,253·5	103·19	26·8	
621	25l. and under 50l.	23,544·1	369·5	637·1	22,537·5	1,775·8	595·4	263·2	73·1	2,707·5	19,830·0	15,238·9	67·61	136·3	
712	50l. and under 100l.	53,465·1	581·7	1,821·1	51,062·3	4,843·0	1,141·5	921·4	107·7	7,013·6	44,048·7	23,977·3	46·96	447·3	
890	100l. and under 150l.	50,020·9	1,045·4	1,110·0	47,865·5	3,612·8	969·1	791·7	188·3	5,561·9	42,303·6	17,639·6	36·85	549·6	
929	150l. and under 200l.	41,348·1	922·1	850·4	39,575·6	3,504·0	758·1	649·1	135·4	5,046·6	34,529·0	12,173·2	30·76	425·1	
164	200l. and under 250l.	38,302·3	783·6	914·9	36,603·8	3,555·3	672·5	777·0	136·1	5,140·9	31,462·9	10,516·1	28·80	339·2	
100	250l. and under 300l.	28,648·3	614·1	646·6	27,387·6	1,856·4	391·1	425·4	130·3	2,803·2	24,584·4	7,269·9	26·54	275·7	
53	300l. and under 350l.	18,919·4	705·5	1,046·2	17,167·7	1,367·2	248·8	205·8	33·4	1,855·2	15,312·5	4,582·4	26·69	192·2	
41	350l. and under 400l.	16,865·6	1,137·7	444·0	15,233·9	1,675·0	199·0	210·7	73·3	2,158·0	13,125·9	3,982·6	26·12	131·4	
41	400l. and under 500l.	20,359·8	1,876·7	180·9	18,302·2	2,032·2	241·1	275·7	50·7	2,599·7	15,702·5	3,980·2	21·75	144·4	
23	500l. and under 600l.	13,091·0	173·8	405·4	12,511·8	455·3	99·0	129·6	110·3	794·2	11,717·6	2,734·7	21·86	79·8	
3	600l. and under 700l.	2,217·0	217·5	—	1,999·5	22·4	9·5	—	—	31·9	1,967·6	371·3	18·57	32·5	
8	700l. and under 800l.	2,662·0	309·4	89·6	2,263·0	383·8	21·0	46·1	—	450·9	1,812·1	446·2	19·72	6·0	
4	800l. and under 900l.	3,634·9	118·6	1·0	3,515·3	88·2	18·9	4·4	—	111·5	3,403·8	874·7	24·88	15·5	
3	900l. and under 1,000l.	2,826·9	—	11·9	2,815·0	89·6	17·4	12·9	137·1	257·0	2,558·0	771·1	27·39	32·8	
5	1,000l. and under 1,200l.	5,556·6	55·3	3·0	5,498·3	181·6	39·3	18·1	44·4	283·4	5,214·9	958·1	17·43	27·0	
3	1,200l. and under 1,500l.	4,253·6	—	139·3	4,114·3	—	69·5	10·2	25·0	104·7	4,009·6	765·0	18·59	—	
1	1,500l. and under 2,000l.	2,111·3	159·5	—	1,951·8	84·3	13·8	—	11·5	109·6	1,842·2	205·4	10·52	—	
1	2,000l. and under 3,000l.	2,099·9	—	1·5	2,098·4	—	—	—	—	—	2,098·4	189·2	9·02	12·0	
1	3,000l. and under 4,000l.	3,161·8	33·8	—	3,128·0	146·5	—	—	43·9	190·4	2,937·6	348·7	11·15	—	
3,814	—	348,702·3	9,208·3	9,031·4	330,462·6	26,070·4	5,576·5	4,789·1	1,319·3	37,755·3	292,707·3	122,288·1	—	2,873·6	

WOUND UP BY OFFICIAL RECEIVERS and closed during the Year 1889.

ANCH.	ANALYSIS OF COSTS.														Amount of Proofs admitted.
Due to Trustees.	Board of Trade Fees and Petition Stamp.	High Bailiff and other Fees.	Posses- sion.	Law Costs of Petition.	Law Costs after Re- ceiving Order.	Special Mana- ger.	Person to assist Debtor.	Com- mission on Realisa- tion and Distri- bution.	Auc- tioneer and Valuer.	Short- hand Writer.	Other Taxed Charges.	Notices in Gazette and Local Paper.	Incidental Ex- penses.		
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1,685·7	7,913·1	480·7	207·1	1,016·1	104·8	—	54·9	529·4	536·8	1,230·0	—	2,060·4	1,120·2	747,713	
50·8	6,188·6	256·0	478·9	2,546·7	148·2	—	237·2	1,192·8	1,446·2	805·3	40·0	1,124·1	774·9	339,037	
16·6	7,794·6	324·6	897·7	3,736·1	716·7	—	409·1	3,021·3	3,423·3	1,090·8	3·8	1,420·0	1,139·3	318,404	
29·9	4,848·5	176·0	722·4	2,682·8	808·8	15·3	347·7	2,974·4	2,808·6	719·8	3·5	827·1	704·7	248,280	
—	3,108·4	133·2	483·4	1,560·0	441·2	10·2	224·7	2,504·8	2,180·9	452·8	15·2	505·2	548·2	190,699	
9·8	2,451·7	91·9	544·3	1,287·9	437·4	15·6	195·8	2,326·6	2,056·8	303·5	—	360·9	443·7	180,760	
0·5	1,598·7	39·6	366·1	781·7	435·2	—	117·2	1,791·4	1,442·6	180·7	—	232·8	283·9	118,176	
0·8	869·9	20·7	226·3	540·2	408·4	—	94·4	1,107·1	805·3	147·1	81·1	120·8	161·1	69,884	
—	734·6	56·6	154·7	482·0	238·5	—	76·2	988·3	879·2	105·5	6·8	101·5	168·7	50,087	
0·8	734·3	20·7	158·8	450·2	410·0	—	49·7	1,190·6	612·4	108·1	—	104·5	140·9	55,212	
—	459·2	6·8	73·2	311·1	337·7	—	30·9	826·2	403·4	48·9	2·2	62·1	173·0	30,454	
—	53·1	3·0	28·1	64·6	—	—	7·4	140·1	45·4	5·5	—	7·3	16·8	3,367	
—	82·5	2·2	7·7	49·6	60·7	21·3	3·2	140·0	61·6	1·9	—	7·4	8·1	5,751	
—	73·0	0·7	67·9	82·2	268·0	—	8·4	239·8	107·6	—	—	10·7	16·4	19,287	
—	147·4	1·7	5·6	74·7	172·2	—	18·9	172·7	72·6	62·5	—	13·9	28·9	41,803	
—	134·3	2·7	36·5	60·9	49·2	5·8	3·2	353·3	253·9	8·1	—	12·5	37·7	18,138	
—	70·7	0·9	—	50·4	341·8	—	16·2	223·7	14·4	35·4	—	4·4	7·1	9,931	
—	48·5	—	—	9·4	—	—	—	88·6	24·1	—	—	3·4	31·4	6,022	
—	29·7	0·2	0·7	—	—	—	—	147·4	2·8	3·0	—	3·6	1·8	1,871	
—	49·5	0·3	11·5	66·5	5·0	—	—	146·8	59·0	—	—	3·7	6·4	10,101	
1,794·4	37,390·3	1,618·5	4,475·9	15,853·1	5,383·8	68·2	1,895·1	20,105·3	17,236·9	5,308·9	152·6	6,986·3	5,813·2	2,464,986	

TABLE VII.—ANALYSIS of the RESULTS of ADMINISTRATION of 759 ES

NUMBER OF ESTATES.	CLASS.	ASSETS.										COSTS.	
		Gross Receipts.	PAYMENTS DEDUCTED.		Gross Assets.	PREFERENTIAL PAYMENTS.					Net available Assets.	Total.	Per cent. of Gross Assets.
			For carrying on Business.	To secured Cre- ditors.		Rent.	Rates and Taxes.	Salaries and Wages.	Other Pre- ferential.	Total.			
	Gross Assets.	£	£	£	£	£	£	£	£	£	£	£	£
61	Under 50l.	1,289·8	77·8	9·2	1,202·8	13·3	1·9	2·7	—	17·9	1,184·9	1,366·1	113·57
38	50l. and under 100l.	3,130·7	160·4	172·9	2,797·4	111·0	16·6	25·5	—	153·1	2,644·3	2,473·8	88·43
32	100l. and under 150l.	4,982·0	803·8	188·7	3,989·5	171·1	66·3	66·5	—	303·9	3,685·6	2,371·9	59·45
27	150l. and under 200l.	5,282·1	280·3	325·3	4,676·5	163·3	23·5	34·2	20·8	241·8	4,434·7	2,611·7	55·84
29	200l. and under 250l.	7,468·2	916·3	57·9	6,494·0	509·8	136·7	108·2	18·3	773·0	5,721·0	3,074·8	47·34
34	250l. and under 300l.	10,419·8	764·3	377·2	9,278·3	710·0	123·8	146·1	109·0	1,088·9	8,189·4	4,867·8	52·46
47	300l. and under 350l.	17,389·1	1,645·5	377·5	15,366·1	1,264·7	184·5	225·0	40·9	1,715·1	13,651·0	7,264·7	47·27
41	350l. and under 400l.	20,032·9	2,030·8	2,611·2	15,390·9	1,385·6	290·0	302·5	52·3	2,030·4	13,360·5	5,534·2	35·95
83	400l. and under 500l.	41,634·7	3,679·5	986·8	36,968·4	2,372·5	514·5	710·9	229·7	3,827·6	33,140·8	14,085·0	38·10
57	500l. and under 600l.	39,310·2	7,167·7	971·7	31,170·8	2,274·1	404·8	426·1	55·2	3,160·2	28,010·6	9,743·5	31·25
42	600l. and under 700l.	32,256·0	3,699·7	1,494·5	27,061·8	1,713·6	431·7	603·4	330·0	3,078·7	23,983·1	8,109·3	29·96
28	700l. and under 800l.	23,446·2	2,007·5	511·6	20,927·1	1,887·4	441·9	129·1	129·8	2,588·2	18,338·9	6,449·1	30·81
34	800l. and under 900l.	33,803·0	4,306·9	419·7	29,076·4	2,198·6	432·9	272·8	26·9	2,931·2	26,145·2	8,882·1	30·54
27	900l. and under 1,000l.	27,956·4	1,853·8	287·3	25,809·3	1,683·5	250·6	442·0	88·1	2,464·2	23,345·1	7,116·6	27·57
33	1,000l. and under 1,200l.	41,020·1	4,007·1	489·5	36,523·5	3,253·1	295·7	764·6	92·6	4,406·0	32,117·5	10,281·8	28·15
40	1,200l. and under 1,500l.	63,043·5	8,451·9	1,411·8	53,179·8	3,070·3	572·4	587·7	13·5	4,243·9	48,935·9	11,914·3	22·40
33	1,500l. and under 2,000l.	67,390·0	7,625·9	3,220·6	56,543·5	2,766·1	438·6	404·6	70·3	3,679·6	52,863·9	13,412·1	23·71
81	2,000l. and under 3,000l.	97,737·0	19,689·7	2,154·9	75,892·4	3,207·3	493·0	695·6	64·1	4,460·0	71,432·4	15,679·3	20·65
14	3,000l. and under 4,000l.	65,356·6	15,396·5	566·9	49,393·2	2,101·4	420·3	1,080·9	121·5	3,724·1	45,669·1	8,826·9	17·67
14	4,000l. and under 5,000l.	83,985·5	23,889·3	849·0	59,247·2	1,309·5	575·8	347·3	259·7	2,492·3	56,754·9	9,820·1	16·57
4	5,000l. and under 6,000l.	26,553·7	3,563·6	405·5	22,584·6	823·2	303·6	306·2	72·0	1,505·0	21,079·6	5,855·2	25·92
3	6,000l. and under 7,000l.	20,527·3	1,368·0	124·1	19,035·2	1,389·4	308·7	1,362·9	0·6	3,061·6	15,973·6	4,416·9	23·20
1	7,000l. and under 8,000l.	8,199·4	360·5	—	7,838·9	0·8	33·4	—	—	34·2	7,804·7	1,282·9	16·36
1	8,000l. and under 9,000l.	8,983·2	14·7	—	8,968·5	—	—	—	—	—	8,968·5	1,122·5	12·51
1	9,000l. and under 10,000l.	16,607·8	7,009·2	—	9,598·6	259·6	29·6	—	—	289·2	9,309·4	584·4	6·08
2	10,000l. and under 20,000l.	24,094·5	1,410·2	231·8	22,452·5	117·5	145·2	—	20·9	283·6	22,168·9	1,611·9	7·17
2	Above 20,000l.	115,891·9	63,708·8	563·0	51,620·1	74·9	7·9	670·5	1·7	755·0	50,865·1	11,933·1	23·11
759		907,791·6	185,895·7	18,808·6	703,087·3	34,831·6	6,943·9	9,715·3	1,817·9	53,308·7	649,778·6	180,692·0	—

y wound up by NON-OFFICIAL TRUSTEES and closed during the Year 1889.

BALANCE.		ANALYSIS OF COSTS.											
In Hand.	Due to Trustee.	Board of Trade Fees and Petition Stamp.	High Bailiff and other Fees, including Possession.	Law Costs of Petition.	Law Costs after Receiving Order.	Special Manager.	Person to assist Debtor.	Trustee's Remuneration.	Commission on Realization and Distribution.	Auctioneer and Valuer.	Other Taxed Charges.	Notices in Gazette and Local Paper.	
£	£	£	£	£	£	£	£	£	£	£	£	£	
18.5	219.8	511.8	75.1	120.3	47.3	—	28.4	68.9	9.6	44.8	53.4	174.1	
47.0	117.1	460.0	106.7	306.6	646.6	—	58.9	248.5	42.4	164.8	48.0	114.1	
45.0	49.8	399.1	122.8	293.3	440.3	9.3	22.7	427.2	59.4	237.3	33.1	107.1	
99.9	18.5	379.9	121.9	298.5	594.4	—	45.7	500.4	84.2	195.7	51.8	97.1	
22.2	0.5	449.9	126.1	281.2	582.2	—	59.1	624.3	78.4	393.4	72.0	101.1	
40.0	0.8	578.5	229.2	277.1	1,393.1	43.2	78.5	1,036.7	82.0	406.6	130.1	114.1	
82.0	49.0	890.3	308.5	595.4	1,730.0	25.6	139.8	1,771.6	162.9	654.1	102.8	177.1	
42.8	12.3	770.4	378.1	548.4	792.3	8.4	89.7	1,269.8	187.8	740.1	81.1	144.1	
112.9	53.9	1,814.7	684.2	1,219.2	3,084.2	10.5	226.7	3,469.8	320.1	1,365.1	299.5	296.1	
231.2	17.5	1,315.1	453.0	714.0	1,842.0	120.2	198.2	2,357.4	441.8	1,056.7	199.5	203.1	
87.0	8.5	1,091.6	422.3	538.7	1,309.0	47.4	94.6	2,042.6	265.8	1,254.9	148.9	154.1	
197.5	8.8	707.9	283.7	348.9	1,467.1	31.8	114.4	1,831.8	268.3	681.4	93.4	101.1	
78.2	17.7	1,011.8	340.4	483.0	2,489.3	17.6	160.7	2,472.6	163.5	843.8	156.0	136.1	
46.9	0.8	850.2	234.6	399.7	1,580.8	9.5	117.2	2,106.2	170.8	823.0	95.0	101.1	
70.6	1.9	1,021.7	404.9	594.1	2,743.3	52.1	199.4	2,705.0	338.8	1,068.1	212.5	121.1	
79.4	2.6	1,397.1	518.5	581.4	2,109.7	30.7	253.4	3,869.2	344.0	1,586.5	188.8	151.1	
1,041.3	14.1	1,415.8	491.8	527.8	3,288.0	47.8	163.1	3,923.5	266.3	1,817.2	102.3	13.1	
107.2	5.5	1,552.4	539.6	570.4	3,343.7	186.6	250.4	5,493.5	301.3	1,730.3	170.2	13.1	
73.8	—	889.2	231.1	312.7	2,091.2	83.2	116.2	2,744.6	463.4	806.8	287.3	7.1	
1,353.9	2.5	1,012.3	183.2	260.6	1,833.7	152.2	190.3	3,505.5	214.1	1,602.1	99.4	7.1	
39.4	—	332.3	73.1	111.2	3,263.0	58.4	8.4	1,140.6	197.6	398.3	83.8	1.1	
3.0	—	274.6	28.0	72.0	1,167.0	—	—	1,772.0	78.5	541.4	51.5	1.1	
—	—	101.7	1.3	18.9	230.9	71.1	—	515.7	52.8	161.5	17.1	1.1	
16.3	—	76.2	—	42.6	589.4	—	—	123.8	271.6	12.7	—	1.1	
—	0.3	109.6	4.6	30.7	—	53.0	—	307.1	26.1	—	—	1.1	
17.6	0.2	304.0	37.9	40.2	130.5	21.0	32.5	586.2	109.5	188.7	10.6	1.1	
34.9	—	568.0	10.7	448.9	6,091.6	275.0	303.5	3,260.2	230.8	268.1	1.0	1.1	
3,988.5	602.1	20,286.1	6,411.3	10,035.8	44,880.6	1,354.6	2,951.8	50,174.7	5,236.8	19,043.4	2,789.1	2.8	

TABLE VIII.

STATEMENT of the NUMBER of CLOSED ESTATES in which DIVIDENDS have been paid, and of the Per-centage of such DIVIDENDS at various Rates.

	Total Cases closed.	Closed without Dividend.	Not exceeding 1s.	1s. and under 2s. 6d.	2s. 6d. and under 5s.	5s. and under 7s. 6d.	7s. 6d. and under 10s.	10s. and under 15s.	15s. and under 20s.	At 20s.
By Chief Official Receiver in High Court Cases -	484	63·84	11·98	11·37	7·85	3·31	·41	·62	—	·62
By Official Re- ceivers in County Court Cases -	3,330	40·24	13·42	19·73	15·5	6·76	2·04	1·53	·27	·51
By Trustees in High Court and County Court Cases* -	759	16·73	12·78	18·18	29·12	12·91	5·53	2·64	·79	1·32

* NOTE.—These figures refer to non-summary cases where the assets had been estimated to realise more than 300%.

TABLE IX.

STATEMENT of the NUMBER of SPECIAL MANAGERS and PERSONS to assist DEBTOR appointed under Sections 12 and 70; also of PROOFS ADMITTED and CREDITORS REPRESENTED at FIRST MEETINGS.

	No. of Cases.	No. of Special Managers.	No. of Persons appointed to assist Debtors.	AMOUNT OF PROOFS.		NUMBER OF CREDITORS.		
				Admitted for Voting Purposes.	Represented by Official Receiver as Proxy.	Total per Debtor's State- ment.	Under 10%.	Who have proved before First Meeting.
In the High Court -	815	10	216	£ 956,988	£ 204,895	28,746	12,659	6,976
In County Courts -	3,705	37	1,299	1,684,871	404,550	125,544	79,700	30,154
Total -	4,520	47	1,515	2,641,859	609,445	154,290	92,359	37,130

TABLE X.

SHOWING the NUMBER of APPLICATIONS made for ORDERS of DISCHARGE during the Year ending 31st December 1889, and the RESULTS thereof.

	Applications		Results.													
	Pending on the 1st January 1889.	Made during the Year.	Granted										Refused.	Adjourned generally.	Pending on 31st December 1889.	Total.
			Unconditionally.	With Conditions.	Subject to Suspension.											
					Total No.	Periods of Suspension.										
						1 month and under.	Over 1 and under 3 months.	Over 3 and under 6 months.	Over 6 and under 12 months.	Over 12 months.						
The High Court -	1	388	73	6	292	41	11	67	76	97	5	9	4	389		
County Courts -	33	851	88	91	580	114	41	127	116	182	69	35	21	884		
Total -	34	1,239	161	97	872	155	52	194	192	279	74	44	25	1,273		

TABLE XI.

STATEMENT of PROSECUTIONS ordered under Section 166, with RESULTS of PROCEEDINGS, during the Year.

—	No. of Prose- cutions ordered during 1889.	Prose- cutions ordered in 1888, but not instituted at 31st December.	Pending.		Proceedings before Magistrates.			Proceedings on Trial.					No. Awaiting Trial at 31st December 1889.
			Proceedings not instituted at 31st December 1889.	Debtors ab- sconded during 1889.	No. taken.	Com- mitted.	Dis- charged.	No. tried.		Con- victed.	Acquitted.	Discharged. Jury disagree- ing.	
								Awaiting Trial at 31st December 1888.	Com- mitted during 1889.				
London -	7	—	—	2	4	3	1	—	3	1	2	—	—
Country -	43	3	3	2	40	40	—	2	40	30	12	—	—
Total -	50	3	3	4	44	43	1	2	43	31	14	—	—

In two cases the Treasury did not proceed with the prosecutions.

TABLE XII.

RETURN of BILLS of COSTS Taxed during the Year ending 31st December 1889 by the TAXING MASTERS of the High Court and the REGISTRARS of the COUNTY COURTS.

THE BANKRUPTCY ACT, 1883.										OTHER ACTS.							
Number of Bills taxed.										Gross Amount of Bills.	Amount struck off on Taxation.	Net Amount allowed.	Number of Bills taxed.	Gross Amount of Bills.	Amount struck off on Taxation.	Net Amount allowed.	Total.
Solicitors' Bills	L.	1,088	45,290	6,174	39,116	186	19,204	5,184	14,020	58,186							
	C.	4,316	102,001	15,787	86,214	92	4,849	910	3,939	90,158							
	Total	5,404	147,291	21,961	125,330	278	24,053	6,094	17,959	148,289							
Auctioneers' Bills	L.	634	8,855	305	8,550	10	183	—	183	8,733							
	C.	3,258	26,492	634	23,858	8	127	25	102	25,960							
	Total	3,892	35,347	939	34,408	18	310	25	285	34,893							
High Bailiffs' Bills	L.	—	—	—	—	27	69	—	69	69							
	C.	446	1,114	38	1,076	20	33	—	33	1,109							
	Total	446	1,114	38	1,076	47	102	—	102	1,178							
Trustees' or Managers' Bills	L.	—	—	—	—	11	1,352	—	1,352	1,352							
	C.	42	440	34	406	69	2,069	92	1,977	2,383							
	Total	42	440	34	406	80	3,421	92	3,329	3,735							
Accountants' Bills	L.	3	84	—	84	—	—	—	—	84							
	C.	293	1,675	157	1,518	4	48	3	45	1,563							
	Total	296	1,759	157	1,602	4	48	3	45	1,647							
Other Bills	L.	42	984	92	892	3	144	63	81	973							
	C.	4,690	12,763	495	12,268	4	9	—	9	12,277							
	Total	4,732	13,747	587	13,160	7	153	63	90	13,250							
Total under Bankruptcy Act, 1883										—	—	—	—	—	—	—	—
Total under other Acts										434	28,087	6,277	434	28,087	6,277	21,810	—
Gross Total										15,246	227,785	29,993	—	—	—	—	197,792

TABLE XIII.

RETURN made by the SENIOR REGISTRAR of the HIGH COURT OF JUSTICE IN BANKRUPTCY
as to APPEALS.

						Act of 1869, &c.	Act of 1883.
Number of Appeals presented to Her Majesty's Court of Appeal from 1st January to 31st December 1889 -						4	26
Pending at 31st December 1888 -						1	1
						5	27
						Act of 1869, &c.	Act of 1883.
Judgments affirmed -	-	-	-	-	-	2	17
" reversed -	-	-	-	-	-	—	3
" varied -	-	-	-	-	-	2	1
Appeals referred back -	-	-	-	-	-	1	—
" withdrawn or arranged	-	-	-	-	-	—	4
" no order made	-	-	-	-	-	—	1
" pending at 31st December 1889	-	-	-	-	-	—	1
						5	27
						Act of 1869, &c.	Act of 1883.
Number of Appeals presented to the Judge in Bankruptcy and to the Divisional Court from 1st January to 31st December 1889 -						2	53
Pending at 31st December 1888 -						—	18
						2	71
						Act of 1869, &c.	Act of 1883.
Judgments affirmed -	-	-	-	-	-	2	24
" reversed -	-	-	-	-	-	—	20
" varied -	-	-	-	-	-	—	4
Appeals referred back	-	-	-	-	-	—	3
" arranged or withdrawn	-	-	-	-	-	—	9
" pending at 31st December 1889	-	-	-	-	-	—	11
						2	71

TABLE XIV.

STATEMENT showing the number of Receiving Orders made during the Year in the High Court and in the several County Courts in England and Wales, and the manner in which they were dealt with, and the number of Orders for Administration of Deceased Debtors' Estates under Section 125.

	Total Receiving Orders.	Orders for Administration of Deceased Debtors' Estates, Sec. 125.	Receiving Orders Rescinded.	Compositions approved under Section 18.		Schemes approved under Section 18.		Adjudications administered by			
				Summary.	Non-Summary.	Summary.	Non-Summary.	Official Receivers.		Non-official Trustees.	
								Summary.	Non-Summary.	Summary.	Non-Summary.
Aberdare	13	—	—	—	—	—	—	12	—	—	1
Aberystwith	12	—	1	—	—	—	—	9	—	1	1
Ashton-under-Lyne	16	—	—	—	—	—	1	13	—	1	1
Aylesbury	9	—	—	—	—	—	—	6	—	—	3
Banbury	4	—	—	—	—	—	—	4	—	—	—
Bangor	37	—	—	—	—	—	—	35	—	—	2
Barnet	7	—	—	1	—	—	—	5	—	1	—
Barnsley	20	—	—	—	—	—	—	20	—	—	—
Barnstaple	16	—	1	—	—	—	—	12	—	—	3
Barrow-in-Furness	13	—	—	—	—	—	1	12	—	—	—
Bath	22	—	—	—	1	—	—	20	—	1	—
Bedford	23	—	—	—	—	—	—	18	—	2	3
Birkenhead	16	—	—	—	1	—	—	14	—	—	1
Birmingham	88	1	1	1	—	—	—	75	1	3	7
Blackburn	26	—	—	—	—	—	—	17	1	3	5
Bolton	37	—	—	—	—	—	—	26	—	4	7
Boston	7	—	—	—	—	—	—	7	—	—	—
Bradford	91	1	—	—	—	—	—	85	—	1	5
Brentford	15	1	—	—	—	—	—	10	2	—	3
Bridgwater	13	—	—	—	1	—	—	8	—	—	4
Brighton	45	—	—	—	1	—	—	36	2	1	5
Bristol	71	—	—	1	—	—	—	62	—	—	8
Burnley	36	—	—	1	—	—	—	29	—	2	4
Burton-on-Trent	20	—	—	1	—	—	—	16	—	1	2
Bury St. Edmunds	16	—	—	—	—	—	—	12	3	—	1
Cambridge	32	—	—	—	—	—	—	25	—	1	6
Canterbury	77	—	—	1	1	—	—	66	1	2	6
Cardiff	48	—	—	—	—	—	—	43	—	—	5
Carlisle	24	—	—	—	—	—	—	22	—	—	2
Carmarthen	27	—	—	1	1	—	—	22	—	—	3
Chelmsford	22	—	1	—	—	—	2	17	—	—	2
Cheltenham	16	1	—	—	—	—	—	14	—	—	2
Chester	14	1	—	—	—	—	1	12	—	—	1
Chesterfield	9	—	—	—	1	—	—	3	—	3	2
Cockermouth	8	—	—	—	—	—	—	8	—	—	—
Colchester	22	—	—	—	—	—	1	18	—	1	2
Coventry	20	—	1	—	2	—	—	13	1	1	2
Croydon	39	—	1	—	—	—	—	31	—	1	6
Derby	44	—	—	—	—	—	—	27	—	3	14
Dewsbury	55	—	—	—	2	—	—	38	2	—	11
Dorchester	16	—	—	1	—	—	—	10	—	1	4
Dudley	13	—	—	—	—	—	—	12	—	—	1
Durham	12	—	—	1	—	—	—	11	—	—	—
East Stonehouse	28	—	—	1	—	—	—	26	—	1	—
Edmonton	24	—	—	1	—	—	—	19	—	1	3
Exeter	52	1	—	—	—	—	—	44	2	1	5
Frome	12	—	—	—	—	—	—	10	1	—	1
Gloucester	26	—	—	—	—	—	—	20	1	1	4
Great Grimsby	61	—	—	—	1	—	1	51	2	1	5
Great Yarmouth	51	—	—	—	—	—	—	49	—	—	2
Greenwich	35	—	—	—	—	1	—	25	1	—	8

	Total Receiving Orders.	Orders for Administration of Deceased Debtors' Estates, Sec. 125.	Receiving Orders Rescinded.	Compositions approved under Section 18.		Schemes approved under Section 18.		Adjudications administered by			
				Summary.	Non-Summary.	Summary.	Non-Summary.	Official Receivers.		Non-official Trustees.	
								Summary.	Non-Summary.	Summary.	Non-Summary.
Guildford	17	—	1	1	—	—	—	13	—	—	2
Halifax	38	—	—	—	—	—	—	33	1	—	4
Hanley	19	—	—	—	—	—	—	17	1	—	1
Hastings	20	1	—	—	—	—	—	11	2	2	5
Hereford	17	—	—	—	—	—	—	15	1	—	1
Hertford	—	—	—	—	—	—	—	—	—	—	—
Huddersfield	25	—	—	—	—	—	—	21	1	1	2
Hull	50	—	—	—	—	—	—	44	1	1	4
Ipswich	47	—	—	—	—	—	2	42	1	—	2
Kendal	11	—	—	—	—	—	—	11	—	—	—
Kidderminster	17	—	—	—	—	—	—	17	—	—	—
King's Lynn	12	—	—	—	—	—	—	8	2	—	2
Kingston, Surrey	29	—	—	1	—	—	—	16	2	2	8
Leeds	123	3	—	—	1	—	—	101	9	1	11
Leicester	102	—	—	—	2	—	—	88	—	1	11
Leominster	6	—	—	—	—	—	—	6	—	—	—
Lewes	14	—	—	—	—	—	—	12	—	—	2
Lincoln	22	—	—	—	—	—	—	21	—	—	1
Liverpool	89	—	1	5	—	1	1	65	—	1	15
Luton	26	—	—	—	—	—	—	22	—	—	4
Macclesfield	11	—	—	—	—	—	—	10	—	—	1
Madeley	10	1	—	—	—	—	—	10	—	—	—
Maidstone	8	—	—	—	—	—	—	7	—	—	1
Manchester	108	—	—	1	—	—	—	81	1	6	19
Merthyr-Tydvil	18	—	—	—	—	—	—	16	—	—	2
Nantwich and Crewe	15	—	—	—	—	—	—	13	1	—	1
Neath	15	—	—	—	—	—	—	14	—	—	1
Newbury	3	—	—	—	—	—	—	3	—	—	—
Newcastle-on-Tyne	62	—	—	—	1	—	—	47	1	1	12
Newport, I. of Wight	33	1	—	—	—	—	—	33	—	—	—
Newport, Mon.	36	1	—	—	2	—	—	31	—	—	3
Newtown	10	1	—	1	1	—	—	8	—	—	—
Northallerton	14	—	—	—	—	—	—	10	1	—	3
Northampton	26	—	—	—	—	—	—	19	—	2	5
Norwich	59	1	—	—	—	—	—	54	2	—	3
Nottingham	107	—	—	1	1	—	—	90	—	4	11
Oldham	20	—	—	1	—	—	—	17	—	—	2
Oxford	19	—	—	—	—	—	—	13	—	1	5
Pembroke Dock	22	—	—	—	2	—	—	18	—	—	2
Peterborough	25	—	—	—	—	—	—	20	—	—	5
Pontypridd	27	—	—	—	—	—	—	25	—	—	2
Poole	23	1	—	—	—	—	—	19	—	—	4
Portmadoc	8	—	—	—	—	—	—	6	—	—	2
Portsmouth	51	—	2	—	—	—	—	43	1	—	5
Preston	27	—	—	—	1	—	—	21	—	1	4
Reading	11	—	—	—	—	—	—	7	1	1	2
Rochester	42	—	—	—	—	—	—	39	1	—	2
St. Alban's	15	—	—	—	—	—	—	14	—	—	1
Salford	18	—	—	—	—	—	—	13	—	1	4
Salisbury	14	1	—	1	—	—	—	13	—	—	—
Scarborough	27	—	—	1	1	—	—	21	—	—	4
Sheffield	68	—	—	—	—	—	—	56	6	2	4
Shrewsbury	11	—	—	—	—	—	—	9	2	—	—
Southampton	34	—	1	—	—	—	—	32	—	—	1
Stafford	6	—	—	—	—	—	—	3	—	—	3
Stockport	13	—	—	—	—	—	—	8	—	—	5
Stockton - on - Tees and Middlesbrough	68	—	—	—	—	—	—	61	—	—	7
Stoke-on-Trent	9	—	—	—	—	—	—	9	—	—	—
Stourbridge	7	—	—	—	—	—	—	5	—	—	2
Sunderland	13	—	—	—	—	—	—	11	—	—	2
Swansea	35	—	—	—	1	—	—	32	—	—	2
Swindon	20	—	—	—	—	1	—	17	—	—	2
Taunton	16	—	—	—	1	—	—	11	—	—	4
Tunbridge Wells	29	—	—	—	1	—	1	20	—	1	6
Tredeggar	19	—	—	—	—	—	—	17	—	—	2
Truro	30	—	—	—	—	—	—	27	—	—	3
Wakefield	29	—	—	—	—	—	—	23	—	—	6
Walsall	30	—	—	—	—	—	—	26	—	—	4
Wandsworth	38	1	—	—	—	—	1	32	—	—	5

	Total Receiving Orders.	Orders for Administration of Deceased Debtors' Estates, Sec. 125.	Receiving Orders Rescinded.	Compositions approved under Section 18.		Schemes approved under Section 18.		Adjudications administered by			
								Official Receivers.		Non-official Trustees.	
				Summary.	Non-Summary.	Summary.	Non-Summary.	Summary.	Non-Summary.	Summary.	Non-Summary.
Warrington	9	—	—	—	—	—	—	7	—	—	2
Warwick	20	—	—	1	2	—	—	13	2	—	2
Wells	8	—	—	—	1	—	—	7	—	—	—
West Bromwich*	18	—	—	—	2	—	—	12	2	1	1
Whitehaven	6	—	—	—	—	—	—	5	—	—	1
Wigan	7	—	—	—	—	—	—	5	—	—	2
Winchester	9	—	—	—	—	—	—	6	—	—	3
Windsor	7	—	—	—	—	—	—	7	—	—	—
Wolverhampton	25	—	—	—	—	—	—	23	2	—	—
Worcester	28	—	—	—	—	—	—	26	1	—	1
Wrexham	11	—	—	—	—	—	—	10	—	—	1
Yeovil	14	—	—	—	1	—	—	11	—	—	2
York	51	1	—	—	—	—	—	46	5	—	—
High Court	3,716	19	11	25	33	3	12	3,074	70	71	417
	842	3	27	9	8	5	10	593	33	40	117
Totals	4,558	22	38	34	41	8	22	3,667	103	111	534

* NOTE.—The business of the Oldbury Court was transferred to West Bromwich as from the 30th April 1889. The figures for West Bromwich Court include the Receiving Orders made at Oldbury up to that date.

ANNEX No. III.—COMPARATIVE TABLES FOR A SERIES OF YEARS.

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COMPARATIVE TABLE No. 1.

PER-CENTAGE TABLE SHOWING THE PROPORTION PER CENT. (1ST) OF THE DIFFERENT MODES OF ADMINISTRATION ADOPTED IN WINDING UP DEBTORS' ESTATES; (2ND) OF COMPOSITIONS PAID AT VARIOUS RATES; AND (3RD) OF DIVIDENDS PAID AT VARIOUS RATES IN ESTATES FINALLY WOUND UP.

(1.) Proportion of the various Modes of Administration adopted.

(a.) In the High Court.

	Total No. of Cases.	Summary Cases.		Nature of Proceedings, including Summary and Non-Summary Cases.											
		No.	Per-centage to Total.	Adjudication.				Schemes.				Compositions.			
				No.	Per-centage to Total.	Average Assets.	Average Lia-bilities.	No.	Per-centage to Total.	Average Assets.	Average Lia-bilities.	No.	Per-centage to Total.	Average Assets.	Average Lia-bilities.
ACT OF 1869.															
Average of 13 years from 1869	1,480	—	—	290	19'59	1,051	8,401	528	35'68	2,192	6,729	662	44'73	671	2,649
1883 (last year of Act)	1,617	—	—	346	21'40	532	6,811	614	37'97	2,960	7,567	657	40'63	497	2,029
ACT OF 1883.															
1884 - - -	585	355	60'68	481	82'22	1,135	7,518	27	4'62	7,614	11,915	77	13'16	5,483	10,317
1885 - - -	766	489	63'84	657	85'77	1,357	4,531	35	4'57	7,556	17,282	74	9'66	1,349	3,858
1886 - - -	803	519	64'63	733	91'28	766	2,321	31	3'86	9,034	10,525	39	4'86	1,657	5,911
1887 - - -	853	624	73'15	814	95'43	751	3,513	13	1'52	8,193	27,322	26	3'05	2,213	6,252
1888 - - -	889	657	78'31	794	94'64	637	2,459	13	1'55	2,503	11,657	32	3'81	1,284	6,505
1889 - - -	815	647	79'39	783	96'07	651	2,597	15	1'84	14,837	36,130	17	2'09	2,520	4,532

(b.) In County Courts.

	Total No. of Cases.	Summary Cases.		Nature of Proceedings, including Summary and Non-Summary Cases.											
		No.	Per-centage to Total.	Adjudication.				Schemes.				Compositions.			
				No.	Per-centage to Total.	Average Assets.	Average Lia-bilities.	No.	Per-centage to Total.	Average Assets.	Average Lia-bilities.	No.	Per-centage to Total.	Average Assets.	Average Lia-bilities.
ACT OF 1869.															
Average of 13 years from 1869	7,277	—	—	749	10'29	604	2,755	4,135	56'82	667	1,788	2,393	32'89	402	1,289
1883 (last year of Act)	6,933	—	—	700	10'09	397	2,807	3,957	57'03	688	2,121	2,281	32'88	292	1,129
ACT OF 1883.															
1884 - - -	2,675	1,655	73'08	2,454	91'74	662	1,938	29	1'08	4,371	5,406	192	7'18	997	2,213
1885 - - -	3,567	2,725	76'39	3,296	92'74	461	1,366	43	1'21	2,770	3,319	216	6'05	899	2,351
1886 - - -	4,013	3,213	80'06	3,833	95'51	402	1,201	30	'75	6,780	8,869	160	3'74	1,382	2,813
1887 - - -	3,986	3,244	81'38	3,867	97'02	454	1,363	18	'45	3,587	5,603	101	2'53	702	1,866
1888 - - -	3,987	3,365	84'40	3,901	97'84	386	1,187	14	'35	2,343	2,123	72	1'81	1,707	1,908
1889 - - -	3,705	3,173	85'64	3,632	98'08	308	949	15	'40	3,402	5,417	53	1'57	812	2,623

(c.) In the High Court and County Courts.

	Total No. of Cases.	Summary Cases.		Nature of Proceedings, including Summary and Non-Summary Cases.											
		No.	Per-centage to Total.	Adjudication.				Schemes.				Compositions.			
				No.	Per-centage to Total.	Average Assets.	Average Lia-bilities.	No.	Per-centage to Total.	Average Assets.	Average Lia-bilities.	No.	Per-centage to Total.	Average Assets.	Average Lia-bilities.
ACT OF 1869.															
Average of 13 years from 1869	8,757	—	—	1,039	11'86	731	4,334	4,663	53'25	840	2,347	3,055	34'89	401	1,583
1883 (last year of Act)	8,555	—	—	1,046	12'23	412	4,131	4,571	53'43	902	2,863	2,938	34'34	337	1,370
ACT OF 1883.															
1884 - - -	3,260	2,310	70'86	2,935	90'03	739	2,845	56	1'72	5,934	8,544	259	8'25	2,281	4,532
1885 - - -	4,333	3,214	74'17	3,965	91'51	609	1,891	78	1'80	4,918	9,584	290	6'69	1,014	2,776
1886 - - -	4,316	3,732	77'49	4,566	94'81	460	1,461	61	1'27	7,901	9,711	189	3'92	1,439	3,432
1887 - - -	4,830	3,868	79'83	4,051	90'73	506	1,737	31	'64	5,519	14,711	127	2'63	1,011	2,764
1888 - - -	4,826	4,022	83'34	4,065	97'29	429	1,402	27	'56	2,420	6,714	104	2'15	1,677	3,323
1889 - - -	4,520	3,820	84'51	4,415	97'68	368	1,241	30	'66	9,119	20,773	75	1'66	1,199	2,982

(2.) Proportion of Compositions paid at various rates.

(a.) In High Court Cases.

	Not exceeding 1s.	1s. and under 2s. 6d.	2s. 6d. and under 5s.	5s. and under 7s. 6d.	7s. 6d. and under 10s.	10s. and under 15s.	15s. and under 20s.	At 20s.
Act of 1869.								
Average of 13 years from 1869	23·57	30·21	27·34	8·31	6·34	1·96	·91	1·26
1863 (last year of Act) - -	20·39	34·55	28·92	7·46	5·48	1·22	1·22	·76
Act of 1883.								
1884 - - - -	Nil	28·57	33·76	25·98	2·59	3·90	1·30	3·90
1885 - - - -	Nil	14·86	40·54	29·73	6·76	5·41	1·35	1·35
1886 - - - -	Nil	28·21	35·89	20·51	—	10·26	—	5·13
1887 - - - -	Nil	7·69	15·39	53·84	15·39	—	—	7·69
1888 - - - -	Nil	28·12	46·87	18·75	3·13	3·13	—	—
1889 - - - -	Nil	17·65	23·53	5·88	5·88	29·41	—	17·65

(b.) In County Court Cases.

	Not exceeding 1s.	1s. and under 2s. 6d.	2s. 6d. and under 5s.	5s. and under 7s. 6d.	7s. 6d. and under 10s.	10s. and under 15s.	15s. and under 20s.	At 20s.
Act of 1869.								
Average of 13 years from 1869	18·55	25·16	28·88	12·75	9·40	3·47	·50	1·29
1863 (last year of Act) - -	16·70	34·68	29·28	10·92	6·09	1·53	·40	·40
Act of 1883.								
1884 - - - -	Nil	6·25	23·44	39·59	8·33	18·23	1·56	2·60
1885 - - - -	Nil	4·63	25·00	35·65	14·82	14·35	3·24	2·31
1886 - - - -	Nil	2·67	14·00	37·33	23·33	14·00	2·67	6·00
1887 - - - -	Nil	1·98	18·81	38·62	15·84	17·82	2·97	3·96
1888 - - - -	Nil	6·94	25·00	34·72	13·89	12·5	2·78	4·17
1889 - - - -	Nil	—	22·41	36·21	18·97	18·97	1·72	1·72

(c.) In High Court and County Court Cases.

	Not exceeding 1s.	1s. and under 2s. 6d.	2s. 6d. and under 5s.	5s. and under 7s. 6d.	7s. 6d. and under 10s.	10s. and under 15s.	15s. and under 20s.	At 20s.
Act of 1869.								
Average of 13 years from 1869	19·64	26·25	28·54	11·79	8·77	3·14	·59	1·23
1863 (last year of Act) - -	17·53	34·65	29·20	10·14	5·96	1·46	·58	·48
Act of 1883.								
1884 - - - -	Nil	12·64	26·39	35·68	6·69	14·13	1·50	2·97
1885 - - - -	Nil	7·24	28·96	34·14	12·76	12·07	2·76	2·07
1886 - - - -	Nil	7·93	18·52	33·86	18·52	13·23	2·12	5·82
1887 - - - -	Nil	3·15	18·11	41·73	15·75	14·17	2·36	4·78
1888 - - - -	Nil	13·46	31·73	29·81	10·58	9·62	1·92	2·88
1889 - - - -	Nil	4·	22·67	29·33	16·	21·33	1·34	5·33

(3.) Proportion of Dividends paid at various rates in Estates finally wound up.

(a.) By Chief Official Receiver in High Court Cases.

	Total Cases closed.	Closed without Dividend.	Not exceeding 1s.	1s. and under 2s. 6d.	2s. 6d. and under 5s.	5s. and under 7s. 6d.	7s. 6d. and under 10s.	10s. and under 15s.	15s. and under 20s.	At 20s.
Act of 1883.										
1884 - - -	—	—	—	—	—	—	—	—	—	—
1885 - - -	219	79·45	6·85	8·22	4·57	·91	—	—	—	—
1886 - - -	353	65·72	13·03	11·90	7·37	1·13	·57	—	—	·33
1887 - - -	727	63·82	12·10	14·72	6·33	2·20	·14	·41	·14	·14
1888 - - -	567	64·73	11·29	10·76	8·11	3·53	·70	·70	—	·16
1889 - - -	484	63·84	11·98	11·37	7·85	3·31	·41	·62	—	·62

(b.) By Official Receivers in County Court Cases.

	Total Cases closed.	Closed without Dividend.	Not exceeding 1s.	1s. and under 2s. 6d.	2s. 6d. and under 5s.	5s. and under 7s. 6d.	7s. 6d. and under 10s.	10s. and under 15s.	15s. and under 20s.	At 20s.
ACT OF 1883.										
1884 - - -	574	20·38	12·89	20·56	25·61	10·98	5·23	3·13	·35	·87
1885 - - -	1,374	28·60	11·79	22·49	24·02	8·30	2·11	1·75	·86	·58
1886 - - -	2,304	33·59	13·06	20·70	19·62	7·86	2·95	1·52	·35	·35
1887 - - -	2,891	36·87	13·70	20·99	17·30	6·78	2·32	1·26	·35	·41
1888 - - -	2,962	34·2	14·15	21·64	19·21	6·52	2·02	1·18	·34	·74
1889 - - -	3,330	40·24	13·42	19·73	15·5	6·76	2·04	1·53	·27	·51

(c.) By Trustees in High Court and County Court Cases.

	Total Cases closed.	Closed without Dividend.	Not exceeding 1s.	1s. and under 2s. 6d.	2s. 6d. and under 5s.	5s. and under 7s. 6d.	7s. 6d. and under 10s.	10s. and under 15s.	15s. and under 20s.	At 20s.
ACT OF 1869.										
Average of 13 years from 1869 - -	614	54·89	10·91	11·56	10·75	4·89	3·09	2·12	·65	1·14
1883 (last year of Act) - - -	868	58·07	13·60	9·79	9·33	4·49	1·73	2·07	·23	·69
ACT OF 1883.										
1884 - - -	13	—	7·69	23·08	23·08	23·08	—	15·38	7·69	—
1885 - - -	294	6·12	7·14	18·71	31·63	16·33	10·55	5·44	1·02	3·06
1886 - - -	597	8·71	9·21	20·10	30·66	16·08	7·04	5·86	1·17	1·17
1887 - - -	827	14·75	11·49	20·43	24·79	17·89	4·84	3·75	1·09	·97
1888 - - -	867	13·84	11·65	19·95	29·3	11·77	7·04	4·38	·69	1·38
1889 - - -	759	16·73	12·78	18·18	29·12	12·91	5·52	2·64	·79	1·32

COMPARATIVE TABLE No. II.

STATEMENT of the number of Bankruptcies, Liquidations or Schemes, and Compositions, with the amount of Liabilities and Assets, under the Acts of 1869 and 1883 in each year from 1870 to 1889 inclusive.

YEAR.	NUMBER OF CASES.				LIABILITIES.				ASSETS.				Per-centage of total Assets to tot Liabilities.
	Bank- ruptcies.	Liqui- dations.	Compo- sitions.	Total.	Bank- ruptcies.	Liqui- dations.	Compo- sitions.	Total.	Bank- ruptcies.	Liqui- dations.	Compo- sitions.	Total.	
1870 - - -	1,351	2,035	1,616	5,002	£ 7,932,520	£ 6,230,287	£ 3,203,622	£ 17,456,429	£ 1,965,689	£ 2,235,191	£ 1,180,763	£ 5,381,533	30·8
1871 - - -	1,238	2,872	2,170	6,280	£ 3,974,767	£ 6,549,892	£ 3,634,200	£ 14,158,859	£ 554,770	£ 2,454,310	£ 1,198,707	£ 4,207,787	29·7
1872 - - -	933	3,694	2,208	6,835	£ 2,649,046	£ 8,427,774	£ 3,209,998	£ 14,287,418	£ 622,146	£ 2,656,253	£ 1,036,198	£ 4,314,597	30·1
1873 - - -	915	4,152	2,422	7,489	£ 4,045,127	£ 11,019,375	£ 4,120,310	£ 19,184,812	£ 675,023	£ 4,034,553	£ 1,228,541	£ 5,938,117	30·9
1874 - - -	930	4,440	2,549	7,919	£ 3,788,039	£ 11,131,915	£ 5,216,116	£ 20,136,670	£ 485,445	£ 3,461,893	£ 1,484,510	£ 5,431,848	26·9
1875 - - -	965	4,233	2,691	7,889	£ 6,931,240	£ 12,438,999	£ 6,068,405	£ 25,538,644	£ 960,755	£ 4,598,473	£ 1,773,551	£ 7,332,779	28·7
1876 - - -	976	4,986	3,287	9,249	£ 3,833,523	£ 11,183,949	£ 5,855,877	£ 20,873,340	£ 518,353	£ 3,599,069	£ 1,748,046	£ 6,165,458	29·5
1877 - - -	967	5,239	3,327	9,533	£ 2,923,907	£ 11,594,555	£ 4,961,395	£ 19,479,857	£ 486,630	£ 4,016,123	£ 1,486,401	£ 5,989,154	30·7
1878 - - -	1,084	6,356	4,010	11,450	£ 9,287,155	£ 14,774,342	£ 5,912,243	£ 29,973,740	£ 1,980,731	£ 5,433,372	£ 1,638,971	£ 9,053,074	30·1
1879 - - -	1,156	7,167	4,809	13,132	£ 4,298,721	£ 17,989,482	£ 7,389,990	£ 29,678,193	£ 570,713	£ 7,307,999	£ 2,314,905	£ 10,193,617	34·3
1880 - - -	995	5,546	3,757	10,298	£ 2,733,159	£ 9,318,633	£ 4,136,844	£ 16,188,636	£ 336,937	£ 3,337,941	£ 1,026,626	£ 4,701,504	29·0
1881 - - -	1,005	5,216	3,506	9,727	£ 2,728,464	£ 10,649,483	£ 4,301,398	£ 17,679,345	£ 319,713	£ 3,580,788	£ 990,447	£ 4,890,898	27·6
1882 - - -	995	4,679	3,567	9,041	£ 3,367,138	£ 10,936,761	£ 4,804,161	£ 19,108,060	£ 400,506	£ 3,910,408	£ 1,182,005	£ 5,492,919	28·7
1883 - - -	1,046	4,571	2,938	8,555	£ 4,321,212	£ 13,038,915	£ 3,908,024	£ 21,268,151	£ 462,123	£ 4,534,035	£ 991,396	£ 5,987,544	28·1
Under Act of 1869	63	429	418	910	£ 238,836	£ 2,977,120	£ 724,040	£ 3,940,596	£ 20,965	£ 599,117	£ 278,876	£ 898,958	22·8
1884 Under Act of 1883	2,835	56	269	3,260	£ 8,351,653	£ 478,485	£ 1,219,261	£ 10,049,399	£ 2,171,016	£ 332,342	£ 613,652	£ 3,117,040	30·9
Total	2,993	485	687	4,170	£ 8,500,489	£ 3,455,605	£ 1,943,501	£ 13,989,995	£ 2,192,911	£ 931,459	£ 892,528	£ 4,015,908	28·7
1885 - - -	3,965	78	290	4,333	£ 7,496,812	£ 747,571	£ 793,406	£ 9,037,789	£ 2,415,618	£ 383,604	£ 293,929	£ 3,093,151	34·2
1886 - - -	4,566	61	189	4,816	£ 6,672,867	£ 592,353	£ 648,651	£ 7,913,871	£ 2,101,298	£ 481,975	£ 271,887	£ 2,855,160	36·1
1887 - - -	4,681	31	127	4,839	£ 3,128,794	£ 456,030	£ 350,992	£ 3,935,825	£ 2,367,648	£ 171,077	£ 122,437	£ 2,667,162	29·8
1888 - - -	4,695	27	104	4,826	£ 6,584,128	£ 181,271	£ 345,549	£ 7,110,948	£ 2,013,394	£ 65,353	£ 164,000	£ 2,242,747	31·5
1889 - - -	4,415	30	75	4,520	£ 5,481,409	£ 623,208	£ 223,676	£ 6,328,293	£ 1,626,634	£ 273,580	£ 89,946	£ 1,990,160	31·4

COMPARATIVE TABLE No. III.

STATEMENT showing the Average Amount per Case of Liabilities and Assets in Bankruptcies, Liquidations, and Compositions in each of the under-mentioned years.

YEAR.	BANKRUPTCIES.		LIQUIDATIONS OR SCHEMES OF ARRANGEMENT.		COMPOSITIONS.	
	Average Liabilities.	Average Value of Estates.	Average Liabilities.	Average Value of Estates.	Average Liabilities.	Average Value of Estates.
	£	£	£	£	£	£
1870 - - -	5,871	1,454	3,061	1,098	2,038	730
1871 - - -	3,210	448	2,280	854	1,674	552
1872 - - -	2,839	666	2,281	719	1,453	469
1873 - - -	4,420	737	2,654	971	1,701	507
1874 - - -	4,073	522	2,507	779	2,046	582
1875 - - -	7,234	995	2,949	1,086	2,255	659
1876 - - -	3,927	531	2,243	782	1,781	531
1877 - - -	3,023	503	2,213	766	1,491	446
1878 - - -	8,567	1,827	2,324	854	1,474	408
1879 - - -	3,719	494	2,510	1,020	1,537	481
1880 - - -	2,747	338	1,680	601	1,101	273
1881 - - -	2,715	318	2,042	686	1,227	283
1882 - - -	3,384	403	2,337	836	1,427	351
1883 - - -	4,131	442	2,853	992	1,330	337
1884 {	Under Act of 1869	3,791	333	6,939	1,396	1,733
	Under Act of 1883	2,845	739	8,544	5,934	4,532
1885 - - -	1,891	609	9,584	4,918	2,736	1,014
1886 - - -	1,461	460	9,711	7,901	3,432	1,439
1887 - - -	1,737	506	14,711	5,519	2,764	1,011
1888 - - -	1,402	429	6,714	2,420	3,323	1,577
1889 - - -	1,241	368	20,773	9,119	2,982	1,199

COMPARATIVE TABLE No. IV.

STATEMENT showing the estimated Annual Loss arising to Creditors in England and Wales through Bankruptcy Proceedings during the period from 1870 to 1889.

Year.	ASSETS.						Total Liabilities. ‡	Net estimated Loss to Creditors.
	Liquidation.	Bankruptcies.	Total. *	Amount after Deduction of One Third for Expense of Realisation.	Compositions. †	Total Assets for Dividends.		
1870 - - -	£ 2,235,191	£ 1,965,589	£ 4,200,780	£ 2,800,520	£ 1,180,753	£ 3,981,273	£ 17,456,429	£ 13,475,156
1871 - - -	2,454,310	554,770	3,009,080	2,006,053	1,198,707	3,204,760	14,158,859	10,954,099
1872 - - -	2,656,253	622,146	3,278,399	2,185,599	1,036,198	3,221,797	14,287,412	11,065,621
1873 - - -	4,034,553	675,023	4,709,576	3,139,717	1,228,541	4,368,258	19,184,812	14,816,554
1874 - - -	3,461,893	485,445	3,947,338	2,631,559	1,484,510	4,116,069	20,136,670	16,020,601
1875 - - -	4,598,473	960,755	5,559,228	3,706,152	1,773,551	5,479,703	25,533,644	20,053,941
1876 - - -	3,899,059	518,353	4,417,412	2,944,941	1,748,046	4,692,987	20,873,349	16,180,362
1877 - - -	4,016,123	486,630	4,502,753	3,001,835	1,486,401	4,488,236	19,479,857	14,991,621
1878 - - -	5,433,372	1,980,731	7,414,103	4,942,735	1,638,971	6,581,706	29,978,740	23,392,034
1879 - - -	7,807,999	570,713	7,878,712	5,252,475	2,314,905	7,567,380	29,678,193	22,110,813
1880 - - -	3,337,941	336,937	3,674,878	2,449,919	1,026,626	3,476,545	16,188,636	12,712,091
1881 - - -	3,580,738	319,713	3,900,451	2,600,301	990,447	3,590,748	17,679,345	14,088,597
1882 - - -	3,910,408	400,506	4,310,914	2,873,943	1,182,005	4,055,948	19,108,060	15,052,112
1883 - - -	4,534,035	462,123	4,996,158	3,330,772	991,386	4,322,158	21,268,151	16,945,993
Act of 1869 -	599,117	20,965	620,082	413,353	278,876	692,264	3,240,596	3,243,332
1884 } Act of 1883 -	332,342	2,171,046	2,503,388	1,668,926	613,652	2,382,579	10,049,399	7,666,820
Total -	931,459	2,192,011	3,123,470	2,082,314	892,528	3,074,843	13,989,995	10,915,152
1885 - - -	383,604	2,415,618	2,799,222	1,866,148	293,929	2,160,077	9,037,789	6,877,712
1886 - - -	481,975	2,101,298	2,583,273	1,722,182	271,887	1,994,069	7,913,871	5,919,802
1887 - - -	171,077	2,367,648	2,538,725	1,692,483	128,437	1,820,920	8,935,825	7,114,905
1888 - - -	65,353	2,013,394	2,078,747	1,385,831	164,000	1,549,831	7,110,948	5,561,117
1889 - - -	273,580	1,626,684	1,900,214	1,266,809	89,946	1,356,755	6,328,293	4,971,538

* Estimated amounts.

† Actual amounts.

‡ Partly estimated and partly actual amounts.

COMPARATIVE TABLE V.

STATEMENT showing the Number of Cases and Percentage of Costs to Gross Assets in Cases closed by Trustees under the Bankruptcy Act of 1869 in the Three Years 1881, 1882, 1883, and by Official Receivers and Non-Official Trustees under the Act of 1883 in the Three Years 1887, 1888, 1889.*

Class.	Number of Cases.			Percentage of Costs to Gross Assets.		
	1869 Act.	1883 Act.		1869 Act.	1883 Act.	
		Official Receivers.	Non-Official Trustees.		Official Receivers.	Non-Official Trustees.
Under 50 <i>l.</i>	1,129	5,658	198	79·10†	79·66	114·41
50 <i>l.</i> and under 100 <i>l.</i>	363	2,130	104	74·61	46·44	81·27
100 <i>l.</i> „ 150 <i>l.</i>	239	1,128	99	70·93	36·72	62·17
150 <i>l.</i> „ 200 <i>l.</i>	156	720	91	64·85	31·45	53·29
200 <i>l.</i> „ 250 <i>l.</i>	144	458	105	61·78	28·10	46·96
250 <i>l.</i> „ 300 <i>l.</i>	96	307	111	56·73	25·83	44·19
300 <i>l.</i> „ 350 <i>l.</i>	74	187	136	52·18	26·56	41·65
350 <i>l.</i> „ 400 <i>l.</i>	47	110	144	58·11	24·84	38·09
400 <i>l.</i> „ 500 <i>l.</i>	105	123	250	49·48	22·65	34·41
500 <i>l.</i> „ 600 <i>l.</i>	61	64	194	46·16	22·34	31·40
600 <i>l.</i> „ 700 <i>l.</i>	56	22	163	48·67	26·28	31·26
700 <i>l.</i> „ 800 <i>l.</i>	45	8	102	45·43	24·63	28·02
800 <i>l.</i> „ 1,000 <i>l.</i>	52	15	165	38·91	23·69	26·19
1,000 <i>l.</i> „ 1,200 <i>l.</i>	40	11	128	33·53	17·6	26·37
1,200 <i>l.</i> „ 1,500 <i>l.</i>	46	9	125	35·92	17·88	23·11
1,500 <i>l.</i> „ 2,000 <i>l.</i>	45	3	108	31·29	13·95	21·87
2,000 <i>l.</i> „ 3,000 <i>l.</i>	39	6	117	26·52	10·20	20·13
3,000 <i>l.</i> „ 4,000 <i>l.</i>	19	2	35	25·13	9·98	19·02
4,000 <i>l.</i> „ 5,000 <i>l.</i>	6	—	33	18·85	—	18·10
5,000 <i>l.</i> „ 6,000 <i>l.</i>	6	—	13	15·24	—	19·77
6,000 <i>l.</i> „ 7,000 <i>l.</i>	5	—	7	21·59	—	16·18
7,000 <i>l.</i> „ 8,000 <i>l.</i>	3	—	4	17·51	—	16·45
8,000 <i>l.</i> „ 9,000 <i>l.</i>	1	—	5	29·14	—	11·66
9,000 <i>l.</i> „ 10,000 <i>l.</i>	1	—	5	8·15	—	16·06
10,000 <i>l.</i> „ 20,000 <i>l.</i>	6	1	8	13·65	—	11·98
20,000 <i>l.</i> „ 40,000 <i>l.</i>	4	—	3	16·35	—	10·59
40,000 <i>l.</i> „ 80,000 <i>l.</i>	2	—	—	12·16	—	—
Above 100,000 <i>l.</i>	2	—	—	10·05	—	—

* For the similar Return showing the figures for the period of three years ending 1886, see the Return presented to the House of Commons on the 1st May 1888, Parliamentary Paper No. 134.

† In the Statistics of the 1883 Act the full amount of costs charged in the accounts (which in the smallest class of cases frequently exceeds the available assets) has been stated in every case. In the Official Statistics of the 1869 Act no account was taken of costs charged in the Accounts in excess of the available assets. The percentage of costs in cases under 50*l.* therefore appears less under the Act of 1869 than it would have done had it been possible to frame the comparison on a basis identical in this respect with that adopted under the present Act.

COMPARATIVE TABLE VI.

STATEMENT OF ADJUDICATIONS made under the Bankruptcy Act, 1869, during the Three Years 1881, 1882, and 1883, and of those made under the Bankruptcy Act, 1883, during the Six Years 1884, 1885, 1886, 1887, 1888, and 1889, showing the Percentage of Estates actually closed in each Year by Non-Official Trustees and by Official Receivers respectively.

Under Act of 1869.					Under Act of 1883.																					
For Year	Per-centage closed during			Total Number of Adjudications made during Year and administered by Trustee.	For Year	Total Number of Adjudications made during Year and administered by Trustee.	Total Per-centage closed during						Total Number of Adjudications made during Year and administered by Trustee.	By Non-Official Trustees.						By Official Receiver.						
	One Year.	Two Years.	Three Years.				One Year.	Two Years.	Three Years.	Four Years.	Five Years.	Six Years.		One Year.	Two Years.	Three Years.	Four Years.	Five Years.	Six Years.	Total Number of Adjudications made during Year and administered by Official Receiver as Trustee.	One Year.	Two Years.	Three Years.	Four Years.	Five Years.	Six Years.
—	—	—	—	—	1884	2,913	20·15	61·99	82·05	89·15	91·38	94·53	505	1·61	35·53	65·09	78·39	83·23	88·10	2,108	27·23	72·11	88·52	93·26	94·49	96·97
					1885	3,908	17·09	64·20	84·34	89·18	93·79		982	2·14	35·95	65·89	77·29	84·82		2,926	22·11	73·68	90·53	93·16	96·79	
					1886	4,527	18·31	69·63	84·23	92·48			1,056	2·56	39·58	67·61	80·72	—		3,471	23·11	78·77	89·28	96·06		
1881	878	4·55	25·17	48·97	1887	4,604	24·50	70·42	85·25	—			933	3·75	44·59	66·70	—	—		3,671	29·77	76·98	89·96	—		
1882	858	3·50	26·22	—	1888	4,636	29·49	73·26	—	—			788	4·95	41·71	—	—	—		3,848	34·51	79·77	—	—		
1883	932	4·83	—	—	1889	4,399	28·94						633	4·9						3,766	32·98					

COMPARATIVE TABLE VII.

STATEMENT showing the NUMBER of RECEIVING ORDERS GAZETTED in the under-mentioned Periods and in the under-mentioned Principal Trades and Occupations during the years 1888 and 1889.

	1888.	1889.		1888.	1889.
	No.	No.		No.	No.
Total gazetted - - -	4,843	4,570	Saddlers and harness makers -	38	29
Number gazetted in principal trades and occupations:—			Gardeners, florists, &c. -	32	28
Grocers, &c. - - -	350	335	Blacksmiths, farriers, &c. -	22	27
Publicans and hotel keepers, &c. -	321	273	Furniture dealers and makers -	30	25
Farmers - - - -	282	247	Dairymen, cowkeepers, &c. -	36	25
Builders - - - -	251	239	Wheelwrights - - - -	21	25
Butchers - - - -	134	154	Fishing-net, smack owners, and masters - - - -	19	24
Boot and shoe manufacturers and dealers - - -	150	147	Restaurant, coffee, and eating-house keepers - - -	23	24
Bakers - - - -	116	127	China, glass, earthenware, &c. dealers - - - -	29	23
Drapers, haberdashers, &c. - -	112	117	Lodging-house keepers - - -	18	23
Tailors, &c. - - -	81	96	Printers and publishers - - -	18	22
Agents, commission and general	71	86	Bricklayers, plasterers, &c. -	20	21
Decorators, painters, plumbers, &c.	101	85	Stone, marble, and monumental masons - - - -	19	20
Carpenters and joiners - - -	69	74	Timber merchants and wood dealers - - - -	12	19
Coal and coke merchants and dealers - - - -	57	62	Fruit merchants, &c. - - -	9	19
Provision merchants, &c. - - -	72	61	Stationers - - - -	23	19
Solicitors - - - -	46	53	Carriage, &c. builders - - -	28	19
Auctioneers - - - -	40	53	Wine and spirit merchants, &c. -	23	18
Greengrocers, fruiterers, &c. -	42	53	Curriers, tanners, and leather merchants - - - -	—	18
Fishmongers, poulterers, &c. -	44	52	Aërated and mineral water manufacturers - - -	21	18
Clerks, commercial and general	69	46	Brokers, stock and share - - -	14	18
Travellers, commercial, &c. -	45	44	Contractors - - - -	21	17
Clothiers, outfitters, &c. - -	34	41	Architects and surveyors - -	16	17
Confectioners - - - -	53	40	Hosiery, gloves, &c. - - -	22	17
Jewellers, watchmakers, importers, silversmiths, &c. -	54	39	Hairdressers - - - -	12	16
Corn, flour, seed, hay, and straw merchants and dealers - - -	47	38	Booksellers and publishers - -	10	16
Tobaccoists, &c. - - - -	42	38	Cab, coach, and omnibus proprietors - - - -	26	16
Ironmongers - - - -	37	38	Cotton spinners and manufacturers -	10	15
Chemists, druggists, and chemical manufacturers - - - -	45	36	Milliners, dressmakers, &c. -	15	15
Engineers and founders, &c. - -	23	33	Surgeons - - - -	17	15
Cabinet-makers and upholsterers	45	32	Hatters - - - -	20	15
Schoolmasters and schoolmistresses - - - -	25	32	Oil and colour merchants - -	14	14
Carriers, carmen, lightermen, and hauliers - - - -	26	32	Brewers and beer merchants -	10	14
Merchants - - - -	37	30	Clerks in holy orders - - -	13	14
Millers - - - -	20	30	Officers in Army - - - -	13	14
General dealers - - - -	30	29	Colliers, miners, &c. - - -	8	14
			Gardeners, market - - - -	15	13

ANNEX No. IV.—REPORT BY THE SOLICITOR TO THE BOARD OF TRADE
UPON LEGAL PROCEEDINGS CONDUCTED BY HIM UNDER THE
BANKRUPTCY ACT, 1883.

The legal proceedings conducted by me under the Bankruptcy Act, 1883, from the date of my last Report have consisted of the following matters :—

1. Appeals.

- (a.) To Her Majesty's Court of Appeal,
- (b.) To the Divisional Court from County Courts.
- (c.) To the High Court from the Board of Trade.

- 2. Special cases stated for the opinion of the High Court under section 97 (3).
- 3. Actions and other proceedings in the High Court and in County Courts to which the Board of Trade or Official Receivers have been made parties.
- 4. Interpleader proceedings.
- 5. Reviews of taxation of bills of costs in County Courts.
- 6. Proceedings against trustees under the Bankruptcy Act, 1883.
- 7. Proceedings under section 162 of the Bankruptcy Act, 1883, against Trustees under previous Bankruptcy Acts.
- 8. Proceedings on behalf of the Board of Trade under the Bankruptcy (Discharge and Closure) Act, 1887.
- 9. Proceedings on behalf of the Comptroller in Bankruptcy in respect of trustees under the Bankruptcy Act of 1869.
- 10. Miscellaneous proceedings under the Bankruptcy Act, 1883.
- 11. Proceedings under the Solicitors Act, 1888.

There have been 23 appeals to the Divisional Court and 6 appeals to the Court of Appeal. In 3 cases an appeal has been brought to the High Court from a decision of the Board of Trade. In the first of these the decision of the Board of Trade was upheld; in the second the Appellant withdrew the appeal and paid the costs of the Board of Trade; and in the third case the appeal was withdrawn. Under section 97 (3) 2 special cases have been stated for the opinion of the High Court. During the same period steps have been taken in 40 actions by or against the Board of Trade or Official Receivers, of which number 33 were in the Chancery Division of the High Court of Justice, and 7 in the Queen's Bench Division.

Similar proceedings in County Courts have also been dealt with in 16 cases. In addition to these there have been 11 interpleader proceedings in the High Court of Justice. In 36 cases the taxation of bills of costs by Registrars of County Courts has been reviewed, and there has been one case of review from a Taxing Master of the High Court. It has been necessary in 48 cases to deal with defaulting Trustees under the Bankruptcy Act, 1883, and in 50 cases proceedings have under section 162 of that Act been taken against trustees under previous Bankruptcy Acts. In 68 cases legal proceedings have been instituted in the High Court of Justice on behalf of the Comptroller in Bankruptcy, under the Act of 1869, against defaulting trustees under that Act. In 39 cases I have appeared on behalf of the Board of Trade in connexion with matters arising out of the Bankruptcy (Discharge and Closure) Act of 1887. Proceedings have in 4 cases been instituted before the Incorporated Law Society against bankrupt solicitors in accordance with the provisions of the Solicitors Act of 1888. The above proceedings represent upwards of 300 cases of litigation.

The miscellaneous matters dealt with under the Bankruptcy Act, 1883, have included four cases of examinations of trustees under section 91 of that Act, and numerous proposed prosecutions of bankrupts.

Appeals.

Amongst the recent appeals were the cases of *re Artola Hermanos* and *re Mary Watson*.

The appeal in the bankruptcy of the firm of Artola Hermanos, was argued before the Court of Appeal on the 24th and 25th of March last, and judgment was delivered on the 1st of April.

The facts of the case were that on the 1st of January 1880 the firm of Artola Hermanos was established in Paris. On the 1st of January 1883 a branch office was opened in London to carry on business as bankers and merchants. On the 23rd of March 1885 a deed of partnership was entered into between the partners and was executed both in London and Paris. By this deed the partners fixed the head office in Paris with branches at such places as might be thought expedient. The parties elected to give exclusive jurisdiction to the Tribunal of Commerce of the Seine, and they also elected Paris as the domicile of the partnership. On the 11th of December 1889 the firm was declared bankrupt in France, and the appellant André Châle, was appointed syndic or trustee in the bankruptcy. On the 2nd of January 1890 a bankruptcy petition was presented in London by a creditor, and on the following day an interim Receiving Order was made. On the 10th of January an application was made by the appellant in the English bankruptcy proceedings to discharge the interim Receiving Order and to stay the bankruptcy. The appellant also asked that the assets, so far as received by the interim Receiver, should be handed over to him. The contention of the appellant was shortly that the bankruptcy of the firm in Paris being a bankruptcy at the partnership domicile, operated as an assignment of the whole of the partnership property in France and elsewhere; that the property in England had therefore passed to him or come under his control before the bankruptcy proceedings in England, and that the English bankruptcy, having nothing to operate upon, ought to be stayed. This contention received strong support from the decisions in *Stein's case* (1 Rose 462), and also in the case of *Selkrig v. Davis* (2 Rose 315), as well as in subsequent cases regarding the effect to be given in England to Scotch bankruptcies and in Scotland to English bankruptcies.

subsequent
bankruptcy
in England;
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laws.

From the point of view of the creditors in the bankruptcy of Artola Hermanos, the matter was one of considerable importance, as the assets were principally in England, and to have acceded to the appellant's contention would in effect have prevented the exercise by the English creditors of any practical control over the estate. The case was also one of considerable general importance, as the success of the appeal would have established the principle that English traders entering into contracts with a foreign firm, carrying on business in England at a permanent establishment there, might be compelled to submit their contracts and their rights in their debtor's property in England to the adjudication of a foreign Court. The question, moreover, of the effect to be given in England to the bankruptcy even in the country of domicile of a foreign trader trading in England and having English creditors and assets, was one which had not been considered by the English Courts, and which was open to considerable doubt. It was clear upon an examination of the past decisions that the extra-territorial recognition of bankruptcies was based upon the fiction that personal property is situate in the country of domicile of the owner, and is therefore assigned by an assignment in law at that domicile. It was not clear, however, whether the partnership domicile created in the present case by the deed of partnership was sufficient to affect the partnership property everywhere with the doctrine in question, and even assuming it to have been sufficient the expediency and justice as regards the English creditors of giving such full effect to it as was sought by the Appellant appeared to be open to doubt. Evidence was in the circumstances obtained and filed, showing the state of the law of France, both as regards similar applications in that country and as regards the right of foreign creditors under a French bankruptcy. That evidence showed both that the French Courts refuse to give to foreign bankruptcies the effect which the Appellant asked should be given to the French bankruptcy in this case; and also that it was not expedient to compel the English creditors to submit their claims to the determination of the French Courts according to the law of France. The appeal was argued before the Court of Appeal (the Lord Chief Justice, the Master of the Rolls, and Lord Justice Fry); and judgment was given on the 1st of April last dismissing the appeal. The reasons for the judgment were shortly:—that there was no authority for such an application save where the bankruptcy was in the country of the domicile of the debtors; that such domicile must be the personal domicile of the debtors and not an elective partnership domicile; that even then the matter was one in the discretion of the Court; and that probably in such a case the principle of the decision of the House of Lords in *Ewing v. Orr-Ewing* (L.R., 9 App., Cas. 34, and 10 App., Cas. 453) would apply, viz.: that the proper Court to exercise jurisdiction in the administration of the assets is the Court of the country in which the assets are actually situate, although it may be that the proper law to be applied by such Court to the distribution of such assets is the law of the country of the debtor's domicile.

Speaking of the appellants application that all proceedings in the English bankruptcy should be stayed, Lord Justice Fry said: "I will confess the difficulty which this class of case appears to me to create.

"Three views with regard to what was the proper procedure of the Court seem to me to have come out during the course of the discussion of the cases. One of those views is this: that where there are concurrent bankruptcies each forum is to administer the assets locally situated within its jurisdiction, each forum, of course, allowing all the creditors, wherever resident, to prove, applying the doctrine of hotch-pot so as to produce as far as may be, equality between the proofs of the various creditors.

"Now, no doubt, in that mode of procedure, allowing separate bankruptcies to go on, there are several inconveniences; there are costs of the double proofs, but it may be that those inconveniences are less than the inconveniences of any other course. It certainly seems to me that the decision of the House of Lords in the case of Orr-Ewing tends to establish a similar principle with regard to the assets to be administered in administration actions, because in that case they asserted, if I understand the decision of the House of Lords rightly, the jurisdiction of the forum in which the assets might be locally situate to administer those assets, although it may be that the law of domicile may govern the mode of distribution. Now, if that rule be applied it is obvious the application to stay the proceedings must fail.

"Another rule which has been suggested is this: that every other forum shall yield to the forum of the domicile; that the forum of every foreign country, every country not of the domicile, shall act only as accessory and in aid of the forum of the domicile. That is what has been called the forum concursus to which all persons who are interested in the administration of the estate are bound to have recourse. No doubt there is a great deal in point of law and principle to be said in favour of that view, and there are certainly some conveniences in it. If that view were to prevail then this present application fails.

"Then there is a third view which is the only one in which the application here could be successful, and it is this, that the forum of the country in which the debtor has assets and which first adjudicates in bankruptcy, although it be not the forum of the domicile, is entitled to claim the assets from the tribunals of other countries in which he has assets. Now that doctrine appears to me to be an entirely unreasonable one. There is this broad difference between yielding to the forum of the first country which happens to pronounce him bankrupt. Personal property is said to follow the person, and from that it follows that the forum of domicile has by what has been sometimes called a fiction of law, a right by judgment against him to divest him of all personal property in his assignees, and by the fiction to which I have referred that judgment pronounced by the forum of the domicile is said to have universal validity and to be capable of transferring personal property locally situate beyond the jurisdiction of that forum; but the forum not of the domicile, but of the country in which the debtor may have assets has no such right to claim obedience to its judgment universally; it has no right to pronounce a judgment which will extend beyond the personal assets locally situate within its jurisdiction.

"It seems to me, therefore that the contention which as I have already said is the only one on which the application can succeed, that every other forum must yield to the forum in which there are assets which first pronounces the bankruptcy is one inconsistent with the well-known principles of law."

Leave was given to the appellant to appeal to the House of Lords; no appeal has been brought.

Another recent appeal was that of *re Mary Watson, ex parte the Official Receiver*. In form the proceedings were taken on behalf of the Official Receiver for a declaration that certain property formed part of the estate. The motion was heard at Liverpool before his Honour Judge Shand on the 10th and 11th of January last, and judgment was given by him on the 27th of February dismissing the motion upon the questions of law involved, but deciding, in favour of the Official Receiver, the issue of fact in dispute.

On appeal to the Divisional Court the appeal was dismissed; but subsequently on the 13th of May last the Court of Appeal (The Master of the Rolls, and Cotton, Lindley, Fry, and Lopes, L.JJ.) allowed the appeal and ordered the goods in question to be delivered to the Official Receiver. The question at issue was whether or not the Bills of Sale Acts could be successfully evaded by a transaction being in form a sale followed by a hiring back to the vendor, but being in fact a loan on security of the

re Mary Watson, ex parte the Official Receiver.
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goods in question. It had long been laid down that a document which, while relating to goods, is not part of the title to them, is not a bill of sale of such goods (*Allsopp v. Day*, 1861).

But it had also long been held that the fact that such a document was not a bill of sale did not preclude an adverse litigant from showing that as a matter of fact the goods in question were not originally the goods of the person holding the document, and had never been sold to him (*Allsopp v. Day*, *Bryerley v. Prevost*, 1871, and subsequent cases). In the case, however, of *Redhead v. Westwood* (59 L.T., N.S. 293), Mr. Justice Kay appears to have considered that where the only document in existence appeared to be evidence of a hiring and not of a sale, the transaction could not be impeached and the Bills of Sale Acts might safely be evaded.

An opinion appeared to prevail that this view was confirmed by the decision of the House of Lords in the case of the North Central Waggon Company *v.* the Manchester and Sheffield Railway Company (13 Appeal Cases), and it became an extremely prevalent practice for lenders of money upon the security of personal chattels to go through a form of purchasing the furniture of the borrower verbally and afterwards re-hiring it to the borrower, treating the interest upon the loan as the rent of the furniture, and providing for payment off of the advance under the description of a re-purchase of the furniture by the borrower. This view was not one for which there was any express authority, and on the contrary it had been held by the Court of Appeal in the case of *Gapp v. Bond* (56 L.J., Q.B. 439) that, where the real transaction between the parties was a mortgage transaction, the "hiring agreement" was a licence to seize the property mortgaged and required registration as a bill of sale.

The cases in which the property of bankrupts was claimed to the exclusion of the creditors on the strength of an advance to the bankrupt upon a sham and secret sale followed by a document called a hiring agreement became ultimately so common that it was found necessary to obtain an authoritative decision upon the validity of such transactions. In the present case the bankrupt Mary Watson had, upon payment of less than half the value of the property sold, gone through a form of sale and signed an agreement. The transaction was impeached on behalf of the Official Receiver on the ground that there had not been any valid sale of the goods to the claimant; that the transaction was one of loan and security; that the claimant's real title was that given by the agreement in question which being his evidence of title was a bill of sale and void, and that in the alternative the whole transaction was fraudulent and void as against the creditors of the bankrupt.

His Honour Judge Shand after an exhaustive hearing of the matter upon *vivâ voce* evidence agreed with the contention of the Official Receiver that the transaction in question was one of mortgage and not of sale; that there had not been any valid sale of the property to the claimant, and that the agreement in question was, in fact, the claimant's evidence of title; but he felt bound to decide against the Official Receiver having regard to recent decisions in similar cases. Upon an appeal from the Divisional Court the Court of Appeal held that they were entitled to inquire into the real nature of the transaction, and that the alleged hiring agreement was in fact a licence to take possession of personal chattels as a security for a debt and within the Bills of Sale Acts. The transaction was therefore declared void and the goods were ordered to be delivered up to the Official Receiver.

In the case of *re Batten, ex parte Milne*, heard before the Court of Appeal on the 15th and 16th April 1889, an important question arose under the Deeds of Arrangement Act, 1887. By a deed executed by the debtor on the 25th June 1888, purporting to be made between the debtor himself, the trustee, a committee of inspection, and the creditors, the debtor executed a deed of arrangement for the benefit of his creditors. On the 2nd July, the deed as it then existed, was duly registered in accordance with the provisions of the Deeds of Arrangement Act, 1887, but it had then been executed by one creditor only. After registration several other creditors executed the deed. A Receiving Order having been made against the debtor, the trustee under the deed of arrangement appealed against the order on the ground that the petitioning creditor's debt did not amount to 50*l.* The objection was taken before the Divisional Court and was upheld that the trustee had no *locus standi* to appeal against the Receiving Order on the ground that the deed upon which he relied had not been registered in the form it then was, and was therefore void. It is provided by section 5 of the Act of 1887, that a deed of arrangement shall be void unless the same shall have been registered under the Act within seven clear days after the first execution thereof by the debtor or any creditor, and by section 6 it is provided that the registration shall be effected in the

*Re Batten
ex parte
Milne.
Deeds of
Arrangement
Act, 1887.
Registration
under.*

following manner :—a true copy of the deed and of every schedule or inventory thereto annexed or therein referred to shall be presented and filed with the Registrar within seven clear days after the execution of the deed, together with a proper affidavit. In this case a copy of the schedule as it existed at the time of registration was filed, but the schedule was subsequently altered by the executions of several creditors, and the register did not show the deed and schedule as it was produced upon the appeal and relied upon by the trustee. It was contended on behalf of the trustee in bankruptcy that the intention of the Deeds of Arrangement Act, 1887, was that the whole of the transaction should be registered and not that part of the deed only which could be got together within the seven days after execution; that, a true copy of the deed as produced in Court not having been registered, there had been no proper registration, and that the deed was therefore void. This view was, however, overruled by the Court of Appeal, who held that it was sufficient to register a copy of the deed and schedules as existing at the time of registration, and that subsequent additions thereto did not avoid the deed unless they materially altered its legal effect apart from the provisions of the Act of 1887. They therefore held that the deed in question was not void under section 5 of the Deeds of Arrangement Act, 1887, and that the trustee was therefore a person aggrieved by the Receiving Order, the effect of which if it stood would have been to take away the property comprised in the deed by virtue of the doctrine of relation back of the trustee's title, and that he had therefore a right of appeal. The petitioning creditors not appearing before the Court to support the Receiving Order upon the facts, the appeal was allowed and the Receiving Order was rescinded.

Dixon and Cardus, ex parte the Debtors, and re Hester, ex parte the Debtor, with reference to the principles which ought to govern the rescission of Receiving Orders.

The practice had prevailed in some Courts under the present and preceding Bankruptcy Acts of staying all proceedings and rescinding the orders made, upon evidence of the consent of all the creditors; and in cases in which the Receiving Order had been made upon a creditor's petition, upon evidence of the consent of that creditor alone in certain circumstances. In the case of *re Dixon and Cardus*, the debtor applied to the County Court, with the consent of all the creditors, to have the Receiving Order rescinded. It was admitted that the creditors had not been paid in full, and that the consideration for their consent was in effect a proposed scheme of arrangement of the debtor's affairs. The application was refused by the registrar of the Court, on the ground that the case was governed by in *re Leslie ex parte the Debtor* (L.R. 18 Queen's Bench Division, 619). The Debtors then appealed to the Divisional Court. Before the Divisional Court the contention in support of the appeal was shortly that, apart from the statutory jurisdiction given by the Bankruptcy Act of 1883, every Bankruptcy Court has an inherent jurisdiction, under which it has in its discretion power to rescind any Order made by it, and that that jurisdiction ought also to be exercised as regards Receiving Orders upon evidence of the consent of all the creditors. This contention was based upon the case of *ex parte Jones in re Jones*, 3 Chancery Appeals 145, in which it was held by Lord Cairns that the power of the Court of Bankruptcy to annul an adjudication with the consent of all the creditors who have proved might be exercised without resorting to the statutory procedure under sections 110 and 185 of the Bankruptcy Act, 1861. It was contended that by Rule 353 of the Bankruptcy Rules of 1886 the practice so sanctioned is continued under the Bankruptcy Act of 1883, and that it was impliedly recognised by the Court of Appeal in the case of *ex parte Carr in re Carr* (35 Weekly Reporter, 150). The only point argued, however, in the latter case appears to have been whether the Court had power to entertain an application to rescind a Receiving Order without evidence of the consent of all the creditors. The appellants also relied in the Divisional Court upon the case of *ex parte Wemyss in re Wemyss*, 13 Queen's Bench Division, 244. In opposition to the appeal, it was contended that, where the debtors pay to the creditors, in consideration for their consent to the rescission of the Receiving Order a less sum than 20s. in the £, and the costs of the proceedings, the arrangement effected is a scheme of arrangement or composition which can be properly carried into effect only by the procedure indicated in section 18 of the Act. The contention was upheld by the Divisional Court, consisting of the Lord Chief Justice and Mr. Justice Cave. The Lord Chief Justice, in giving judgment, said: "The Act is a new Act; it is an Act in many respects very different to those which have heretofore dealt with the subject of bankruptcy, and it aims, successfully or otherwise I say not, at objects which, it was felt, the former Acts of Parliament were beyond the power of dealing

“ with. Amongst those objects is the enforcing of a tone of commercial morality, if possible, by means of the Court, and there is a mode pointed out in the Act whereby all that is suggested may be done, but done with proper control and with proper consideration for the rights of the creditors, and with proper maintenance of that spirit of commercial morality which cannot too often be insisted upon. For one thing the Receiving Order cannot be rescinded until the course pointed out by the Act has been pursued, until the final examination of the bankrupt, and until the Court has before it the whole course of the business dealings, and can see whether there is or is not any reason why the relief asked for should not be granted.”

Mr. Justice Cave, in giving judgment, said: “I think it would have been a very disastrous thing indeed if this application had been allowed to prevail. The power to rescind a Receiving Order undoubtedly exists, and should be exercised in many cases. For instance, where the Receiving Order ought never to have been made, that is a proper case in which to rescind it; and again, when the whole of the debts have been paid in full, that is also a proper case in which to rescind the Receiving Order, because there is nothing left for the Act to operate upon. It is not suggested that in this case the Receiving Order was not properly made at the time, neither is it suggested the debts of the creditors have been paid in full. The Legislature has dealt with that state of things in section 18, and it is impossible to read section 18 without seeing that the Legislature has had in its mind not only the wishes of the creditors and the wishes of the debtors, but also the general interests of the public, and that the provisions contained in that section are designed to secure those general public interests, and not allow a thing to be done, simply because it can be said the creditors desire it should be done. According to section 18, the scheme which the creditors, or a specified majority of the creditors may agree, has to come before the Court, and the Court has a duty to perform. It has to see first the scheme is reasonable and calculated to benefit the general body of creditors; it is also to have regard to the conduct of the debtor, and may refuse to approve of the scheme in cases where it might refuse, or qualify, or suspend the debtor's discharge, and in cases where it could refuse the discharge then the Court can refuse their approval of the scheme. It is obvious therefore the public interests are to be consulted as well as the wishes and desires of the creditors as a body.”

From this decision the debtors appealed to Her Majesty's Court of Appeal, and the appeal was heard on the 23rd November 1888 before the Master of the Rolls, Lord Justice Fry, and Lord Justice Lopes. The Court decided that the application to rescind the Receiving Order had been rightly refused, that if the debtors were desirous of proposing a scheme of arrangement their proper course was to proceed in the manner provided under section 18 of the Bankruptcy Act of 1883. Lord Justice Fry says in his judgment, “The Legislature intended the bankruptcy was to go on after it commenced in the ordinary way, unless it was stopped by the effect of a composition or scheme of arrangement under the 18th section. I will not go so far as to say that there is no scheme of arrangement or composition outside that on the footing of which the Court may not properly discharge the Receiving Order, but I do say this, that that section was intended to indicate the general course and line of practice, and that the Court must be very well satisfied of the necessity of going beyond that line, going outside that course of practice before it can entertain any application for a composition or scheme of arrangement outside the 18th section. For myself I should pause long before I stayed any proceedings in bankruptcy under a scheme of arrangement which was not capable of being brought within the 18th section, for it must be borne in mind that that section provides certain fetters upon the proceedings, and it requires the exercise of certain discretion and judgment before the composition or scheme of arrangement is made binding. The Court must, before approving a composition or scheme, receive a report of the Official Receiver upon the terms of the composition or scheme and as to the conduct of the debtor, and it must listen to any objection that may be made on behalf of creditors; and further, the Court must be satisfied, before approving it, that it is for the interests of the general body of creditors. Now these conditions were not imposed recklessly by the Legislature, they are imposed because in their view it is right the discretion should be exercised before the composition or scheme of arrangement is made binding upon the general body of creditors.”

This case was followed by that of *in re Hester ex parte the Debtor*, which was an appeal from a refusal by the Registrar of the County Court of St. Albans to rescind a Receiving Order made against the debtor on the 1st February 1889. The appeal from such refusal came before Mr. Justice Cave and Mr. Justice Charles, sitting as a Divisional Court in

Re *Hester*
ex parte
the Debtor

Bankruptcy when the consent of the unsecured creditors was produced to the rescission of the Receiving Order. The Divisional Court dismissed the appeal, but gave them leave to appeal in consequence of certain expressions in the case of *ex parte Carr in re Carr* before referred to. The judgment of Mr. Justice Cave is of such general importance that it may well be quoted at some length.

After pointing out that section 35 of the Act provides two cases only in which an adjudication may be annulled, namely, where the debtor ought not to have been adjudged bankrupt, and where it is proved to the satisfaction of the Court that the debts are paid in full, Mr. Justice Cave proceeds to say, that these are the only cases in which a Receiving Order may properly be rescinded, although the former provision is not one to be construed in a narrow and technical manner, but as giving to the Court a very large and wide discretion to recognise larger and more equitable objections to the bankruptcy. Such objections would include objections “that the matter cannot be successfully worked out in the bankruptcy, that the objects of the law of bankruptcy cannot be sufficiently obtained by an adjudication, and that there are reasons why, in the interests of all the creditors, and without detriment to the public, the Receiving Order may be set aside or the adjudication annulled.”

Dealing with the questions of the principle immediately involved, Mr. Justice Cave added :—

“Now, how ought that discretion to be exercised? I am clearly of opinion that it ought not to be exercised solely because the creditors consent. There is no case in which it has been held that the consent of the creditors alone will justify the Court in annulling an adjudication or rescinding a Receiving Order. The case of *ex parte Carr* contains some expressions which are liable to be twisted in that direction, but I do not think the Court ever said or ever intended to say that the Court is bound to exercise its discretion in favour of annulling the adjudication or rescinding the Receiving Order if all the creditors consent. There the application had been refused by the Registrar on the ground that the creditors had not consented, and that their consent, if it had been given, would have been immaterial. I do not think the Court meant to say that their consent, if given, would be decisive, and that the Registrar would be bound upon receiving their consent to make the Order. All that it seems to me they meant to decide was, that the consent was an element for the consideration of the Court, and that therefore it was proper that the creditors should have an opportunity of expressing or withholding their consents.

“I think that the absence of consent by the creditors would in most cases be quite conclusive in favour of rejecting the proposal to annul the adjudication or to rescind the Receiving Order, because the moment the Receiving Order is made the creditors acquire a right to have the assets distributed in the due course of administration in bankruptcy, and it would require very strong grounds indeed to take this right away from them against their consent. Although therefore I do not think that the consent should be disregarded when it is not given, neither do I think that too much importance ought to be attached to it when it is given. It is only one of the elements of the case.

“The cases which have been referred to show that the consent of the creditors ought to be manifested and obtained by submitting to them a scheme for arrangement. When a scheme of that kind is submitted creditors have power to assent to it; but their power is only a qualified one. Even with regard to a scheme of arrangement they have not an absolute power of assent; but the Court has to see that the debtor has not been guilty of certain offences under the Act, and also that the arrangement is for the benefit of the general body of the creditors. There are cases therefore in which the assent of the creditors to a scheme under the Act where the Court preserves the control over the debtor is not absolute, and can only be exercised subject to the approbation of the Court, and subject also to the conduct of the debtor not falling within certain categories mentioned in the Act.

“If this be so with regard to a scheme of arrangement under the Act, what ground is there for saying that without any scheme they can compel the Court to annul the adjudication or to rescind a Receiving Order, and let a man who is unable to pay his debts in full loose upon the public to continue trading, without the Court having any right of veto? It is impossible to say that that would not be contrary to the whole scheme of the Act; there may no doubt, however, be circumstances under which the Court may think it proper that the Receiving Order should be annulled, and in such a case undoubtedly the consent of the creditors is a material circumstance for consideration. But it is not the only circumstance. The Court must

consider the position of the debtor, the possibility of his being able to get through his difficulties, and the interests of the public. It is clearly contrary to their interests that a man who is insolvent should be allowed to go on trading; it is, in fact, an offence under the Act for a trader to continue trading after he knows that he is insolvent."

The Debtor appealed to the Court of Appeal, and the appeal was heard on the 1st March last before the Master of the Rolls, Lord Justice Bowen, and Lord Justice Fry, and was dismissed. Lord Justice Fry, in giving judgment, says: "It appears to me that this appeal was presented under the idle notion that the Court is bound by the assents of the creditors obtained not by a meeting of the creditors, not after a full and open discussion of the rights and interests of the parties and the position of things, but assents obtained by a man going round to his various creditors and obtaining receipts or assents to the setting aside of this order upon what representation and in what manner we do not know. It is an idle notion that the Court is bound by the assents of the creditors; the Court has far larger and more important duties to consider than merely whether the creditors have assented to the rescinding of the order. We are bound in the exercise of our discretion and jurisdiction in the matter, and I think I might also say in all matters under the Act, to take a wider view; we are bound to regard not only the interests of the creditors themselves, who are sometimes, we may believe, careless of their best interests, but we have a duty in regard to the commercial morality of the country. Now, I conceive that one of the objects of the statute was, if not to put an end to, yet at least to discourage, private arrangements between a debtor and his creditors, and anybody who knows the history of the law between debtor and creditor in this country knows that private arrangements between debtor and creditor have been often scandalous, and knows that they give opportunities for misrepresentation, for private bargains, and for undue preferences, and I for one should pause long and much before I allowed the evils of private meetings between the debtor and his creditors to creep into the administration of this Act. In my judgment, in the case of *in re Dixon and Cardus*, I agreed with the Master of the Rolls that we would not lay down that no proposition or arrangement could have effect given to it unless it proceeded under section 18 of the Act. I will not now say that no arrangement or proposition can have effect given to it except under those provisions, but I repeat what I then said, that I should hesitate long before I gave effect to them, and that for two obvious reasons: on the one hand, the Legislature has provided a general scheme of proceeding in bankruptcy, has indicated the securities which are required, and the discretions which are to be exercised before any composition or arrangement is to be binding; and, on the other hand, the notorious evils which attach to private arrangements between debtors and creditors, and which I for one should do my best to prevent creeping into the administration of this Act."

Action has been successfully taken in three cases on behalf of the Official Receivers in order to bring to the notice of Courts of First Instance the principles laid down in the above decisions.

The principle of the decisions, viz., that the rescission of a Receiving Order is not a matter for arrangement between the debtor and the creditors only, was also recognised in the case of *re Webber, ex parte the debtor*, heard before the Court of Appeal on the 20th of December last, in which the rule was made by the Court that where a debtor appeals from a Receiving Order which has been made against him, notice of the appeal must in all cases be served upon the Official Receiver. The same principle applies to appeals against orders upon applications to approve compositions or schemes of arrangements or for discharge.

Important questions have also arisen with reference to the range of matters to be considered upon the application of a bankrupt for a discharge, and the discretion to be exercised upon such applications. It had, for instance, been considered that in *re Betts and Block, ex parte the Board of Trade* (L.R. 19, Q.B.D. 39), the Court of Appeal and the House of Lords had decided that the Court upon such an application could not consider any general misconduct on the part of the bankrupt, but was bound to disregard all conduct which could not be brought within the specific instances enumerated in section 28, or which was not an offence against section 24 of the Act.

This view did not appear to rest upon any definite expression of opinion in any of the judgments, and as a matter of fact it was at variance with the interlocutory observations of the members of the House of Lords during the argument of the appeal. It is scarcely necessary to observe that the question presumed to have been

*Re Webber
ex parte
the Debtor.
Appeals
against
Receiving
Orders.
Notice to
Official
Receiver.*

decided did not in any way arise for argument upon the facts in the case in question, and that as a matter of fact it was not argued or considered.

Austin Cook ex parte the bankrupt. The question arose, however, in the case of Austin Cook *ex parte* the bankrupt heard before the Divisional Court (Field and Cave, JJ.) on the 1st and 2nd of July last. In that case it was reported by the Official Receiver upon the bankrupt's application for discharge that the bankrupt had failed to keep proper books, had continued to trade after knowing himself to be insolvent, and had contracted debts without reasonable ground of expectation of being able to pay them.

Griffith Jones ex parte the bankrupt. The Official Receiver also reported to the Court that the bankrupt with knowledge that a creditor's petition had been presented against him, vexatiously filed a petition on his own behalf in another Court, that he had been party to the putting in of a fictitious proof against the estate, and that in the course of his business he had circulated spurious bills. As regards the latter charge it was submitted by the Official Receiver "that to use spurious bills in the course of business is a grave offence against commercial morality, and that the facts reported as to the bills are such as the Court might consider." The County Court Judge took all these matters into consideration and refused the discharge absolutely. From that refusal the bankrupt appealed, but the appeal was dismissed. In dealing with the Report of the Official Receiver, Mr. Justice Field, after referring to the specific offences under section 28 (3) charged against the bankrupt observed: "But besides that the Official Receiver has found certain facts which, although they do not range themselves under any of these heads, yet are matters important and fit to be taken into consideration when we are considering whether a trader who has been guilty of them and who has also committed any of the acts stated in the section, shall be allowed to trade again." With this view Mr. Justice Cave agreed, holding that the bankrupt had shown an utter inability to comprehend the first elements of commercial morality, and that it was quite clear that he was unfit to trade again. Notwithstanding this decision it was still by some courts considered that the case of *re Betts and Block* precluded the consideration of any conduct which did not amount to a specific offence under the Bankruptcy Act or the Debtors Act, and the contention was raised that a bankrupt who could not be charged with such a specific offence was entitled as a matter of right to his discharge so soon as his public examination had been concluded, and the necessary formalities gone through. The question arose definitely in the case of *re Griffith Jones ex parte the bankrupt*, and was argued before a Divisional Court and afterwards before the Court of Appeal. The case was an appeal from an order made by the Judge of the County Court at Wrexham, granting an order of discharge subject to the condition of the bankrupt's consenting to judgment being entered against him for 250*l.*

The facts of the case were shortly as follows:—In July 1885 the bankrupt was defendant in an action for breach of promise of marriage in which the plaintiff recovered judgment for 500*l.* In January 1886 the bankrupt's father died leaving behind him personalty valued for probate duty at 2,315*l.* and real property worth 1,300*l.* or 1,400*l.* more. By his will, made five days before his death, all his children took substantial benefits except the bankrupt, to whom a legacy of 10*l.* only payable on his mother's death was left. On the 11th of April 1889 a receiving order was made against the bankrupt on his own petition. The assets were practically nil, and the only creditor was the plaintiff in the breach of promise action, who proved for 596*l.* made up of damages, costs, and interest on the judgment debt. Shortly before the petition in bankruptcy was filed the bankrupt's family offered the plaintiff 250*l.* in satisfaction of her judgment, which, however, was refused. Upon these facts the judge granted the bankrupt an order of discharge subject to his consenting to a judgment for 250*l.* being entered up against him, such judgment to be deemed to be satisfied if the bankrupt paid the Official Receiver 200*l.* within a month. For the appellant it was contended that the Court had no power to take these facts and circumstances into consideration, and ought to have granted an unconditional order of discharge.

Looking at section 28 of the Bankruptcy Act according to its natural grammatical meaning it seems clear that the Court is to take into consideration the bankrupt's conduct and affairs, and after such consideration may in the exercise of a judicial discretion grant, refuse, or suspend the order of discharge or grant it subject to conditions. This provision is followed in the same sub-section by a proviso which in certain cases takes away this discretion and compels the Judge to refuse or modify the order. According to its natural and grammatical construction the proviso does not cover the whole of the ground taken up by the first part of the section, but still leaves room in

cases not covered by the proviso for the exercise of the discretion of the Judge. In these circumstances the question arose as to what was to be understood by the words "conduct and affairs." The Divisional Court was invited by the appellant to hold that the conduct which can be considered by the Judge is limited to the species of conduct referred to in sub-section 3, and that no "conduct" outside that sub-section and section 24 could be looked at.

The Divisional Court however overruled this contention, and held that the Court below could exercise a discretion even in the absence of proof of specific offences, and might, apart from any question of conduct, take the affairs of the bankrupt into consideration, and if it appeared that the bankrupt had presented his petition in order to get rid of his liabilities and enjoy his subsequently acquired property free from his debts, the Court might order judgment to be entered against him as a condition of granting a discharge.

The judgment of Mr. Justice Cave dealt also with the question of what "conduct" could be taken into consideration by the Court in dealing with the bankrupt's application for discharge, and, after reviewing the decisions of the Court of Appeal and the House of Lords in the case of *in re Block* referred to, he went on to say:—

"The legislature has nowhere expressly defined what is the 'conduct' which is to be considered under section 28, sub-section 2. To my mind it is quite impossible to hold that the proviso in that sub-section is co-extensive with the first part of the sub-section, for if that were so, and if no conduct could be considered except such as is specified in sub-section 3, it would necessarily follow that misconduct coming within section 24 could not be considered nor yet conduct coming within section 29, which, however, by the express language of the Act is to be considered. There is, therefore, necessarily conduct to be considered other than that specified in sub-section 3, and it is conduct which the legislature has considered may be dealt with by a lighter punishment than the conduct specified in sub-section 3, for the legislature has invested the Judge with more discretion with regard to it. Of course the word 'conduct' must have some limitation. It cannot apply to the man's behaviour from the time he became responsible for his actions down to the day of the hearing. As was held in *Broekelbank's* case the conduct referred to must be conduct connected with or arising out of the bankruptcy. So far as I can judge, that is all that Lord Justice Lopes meant to say in that part of his judgment in *Block's* case, which has been cited above. Of what nature is the conduct specifically referred to in sub-section 3. It is conduct of various kinds connected with the bankruptcy, as for instance in the case of a trader neglecting to keep proper books, or continuing to trade after he knew himself to be insolvent, or in the case of any bankrupt contracting a debt without reasonable prospect of payment, bringing on the bankruptcy by blameable speculation or extravagance, putting a creditor to expense by a frivolous or vexatious defence to an action, undue preference, former bankruptcy, fraud, or fraudulent breach of trust. It is difficult to reduce these kinds of conduct to any general head. They are all connected with the bankruptcy under investigation except (g) which refers to a previous bankruptcy or arrangement with creditors. They are all acts of commission except (a) the omission to keep proper books of account. Let us suppose that the bankrupt has been guilty of conduct analogous to that referred to in sub-section 3, and injurious to his creditors in the same kind of way; is he nevertheless to be entitled as a matter of right to an absolute order of discharge? Suppose it were proved that the bankrupt had caused his clerks to keep the books required by clause (a), but had neglected to look at them, and therefore had continued to trade after he was insolvent without knowing himself to be so, or suppose that he had not brought on but contributed to the bankruptcy by rash and hazardous speculation or unjustifiable extravagance in living, or had brought on his bankruptcy by gambling or by culpable neglect of his business, or that he had put any of his creditors to unnecessary expense by bringing a frivolous or vexatious action or counterclaim against him, or that he had dissipated his assets by making payments which were undue preferences within section 48, but not within sub-section 3 (which substitutes a different starting point for the three months to run from), or which would have been undue preference if the petition had been presented three days earlier, or (to take a case not so cognate to the cases in section 28 as those already given) that the bankrupt's assets were insufficient to pay any dividend, or that there had been a very large loss or disappearance of assets shortly before the bankruptcy, which the bankrupt had failed to account for satisfactorily. Surely it cannot be that in all these cases the bankrupt is entitled to insist upon an unconditional and immediate discharge as soon as his public examination is concluded. None of these considerations

“ were before the Court of Appeal in Block’s case. The Court was not dealing
 “ with blameworthy acts of commission which had brought on the bankruptcy, or
 “ had caused any creditor to trust the bankrupt, or which had squandered the assets
 “ before they were handed over to the trustee. It was dealing with a refusal to
 “ do an act after all the assets had been handed over to the trustee, and which, in the
 “ opinion of the majority of the Court was a refusal to do something which had no
 “ relation to his property or to the distribution of it, and, therefore, it was necessary
 “ to find, either in section 28 or section 24 an express or implied prohibition of such
 “ conduct, or at all events, of conduct of an analogous nature, and as the Court of
 “ Appeal and the House of Lords held no such express or implied prohibition is to be
 “ found, I need hardly say that I accept unhesitatingly the decision of the House of
 “ Lords in Block’s case, which indeed affirms in effect a decision of my own, but I do
 “ not think that the dicta referred to have the wide import which has been attributed
 “ to them, because I believe that the Master of the Rolls and Lord Justice Lopes had
 “ before them very different considerations than those which I have been discussing
 “ above.”

From this judgment the bankrupt appealed.

The appeal was heard on the 25th of April last, before the Master of the Rolls, Lord Justice Fry and Lord Justice Lopes, and was dismissed. The Court disclaimed the meaning which had been attached to their judgments in the case of *in re Block*, and held that the Court may take into consideration any conduct relevant to the bankruptcy. The whole question at issue is clearly and shortly dealt with in the following quotation from the judgment of Lord Justice Fry.

“ The question of construction involved in this case is one in which a very
 “ considerable diversity of opinion has existed among County Court Judges, and as
 “ the matter is one of considerable importance I will myself express the views I take of
 “ the section of the statute.

“ The section to be dealt with is the 28th section of the Bankruptcy Act of 1883, and
 “ it begins with providing that the bankrupt may apply for his discharge, but that
 “ is not to be until after the public examination of the bankrupt is concluded. Now
 “ that is not unimportant as throwing some light on the question which I have now to
 “ determine, namely, whether according to the true construction of the section the County
 “ Court Judge may consider all relevant circumstances, or whether in the exercise of
 “ his discretion under this section he is confined to considering the misdemeanours or
 “ offences or facts mentioned or referred to in the proviso. It appears to me that
 “ postponing the application till after the public examination is concluded, tends to
 “ show that information obtained at the public examination was considered by the
 “ legislature as possibly important on the question of the exercise of the discretion and
 “ that the debtor at the public examination was bound to give such information as the
 “ meeting of his creditors might require.

“ Then the second sub-section provides that on the hearing of the application to the
 “ Court the Court shall take into consideration the report of the Official Receiver as to
 “ the bankrupt’s conduct and affairs. In my judgment those words are very large.
 “ I entirely agree that there may be conduct and indeed affairs which may be
 “ immaterial and irrelevant for the consideration of the Court, but I think that all
 “ conduct and all affairs, the knowledge of which may tend to assist the County Court
 “ Judge in the exercise of the discretion vested in him by this section, are matters
 “ upon which the Official Receiver may report.

“ Now the Court must take that report into consideration, and then the section goes
 “ on to vest, it appears to me, a clear discretion in the Judge, because when he has
 “ taken that report into consideration he may do one or other of four things. He
 “ may either grant an absolute discharge to the bankrupt, or he may grant a discharge
 “ and suspend its operation; or, thirdly, he may grant a conditional discharge or in the
 “ last place he may refuse any discharge at all. No doubt there is the obligation on
 “ the Judge to do one or other of those four things; but it plainly gives him the
 “ discretion as to which of those four things he shall do.

“ Then comes the proviso, which is a double one. In the first place it deals with
 “ offences and misdemeanours under this Act or under Part II. of the Debtors Act,
 “ 1869. When it is proved that the bankrupt has committed any of those mis-
 “ demeanours then the discretion of the Court is absolutely taken away. The Court
 “ is bound to refuse the discharge. That is the first. The second is this, that if any
 “ of the facts mentioned in sub-section 3 are proved, then the Court is prevented from
 “ giving an absolute discharge, and is at liberty to exercise any of the three remaining
 “ alternatives. It may either refuse the order, suspend the order, or impose conditions.

"It appears to me that that proviso is very plain indeed. It has in particular contingencies taken away all discretion of the Court, and I think that the facts stated in the third sub-section are introduced not for the purpose of fettering the discretion of the Court except to the extent to which it is expressly fettered by the proviso I have read.

"Now I shall not go through the facts mentioned in the third sub-section, but passing on to the fifth I shall observe that it is open to the Court to put such questions to the debtor and to receive such evidence as it may think fit. Now, for what purpose is the Court to put these questions, and for what purpose is it to receive the evidence? It appears to me that it was to receive the evidence because there may be circumstances outside any misdemeanours mentioned, or the facts mentioned, which, nevertheless may be material in exercising the discretion vested in the Judge, and I think that the only limit to be put to the evidence which may be received is the inquiry whether the matter spoken to is, or is not, relevant to any discretion so vested in the Judge.

"Now the sixth sub-section says that the Court may, as one of the conditions referred to in the section require the bankrupt to consent to judgment. If that discretion is to be exercised only in the limited way contended for by the appellant in the second case and the respondent in the first, one inquires which are the misdemeanours and which are the facts which are to induce the Court to require consent to a judgment. What is the relation between entering up a judgment and committing a misdemeanour? This question I ventured to put to the learned counsel during the course of the argument, and I was met by the reply that no such relations could be found. I think that whenever the Court sees that it would be equitable and reasonable to require a gentleman to consent, there the Court will exercise its discretion. The Court has a discretion in the exercise of that power unfettered by the proviso.

"I think therefore that in each of these cases the learned County Court Judge had a discretion."

It was decided by the Divisional Court (Mr. Justice Cave and Mr. Justice Smith) in the case of *re Huggins ex parte*, the bankrupt, that the Court in dealing with the discharge of a bankrupt cannot, under section 28 of the Bankruptcy Act, 1883, make a conditional Order of Discharge, and also at the same time suspend the discharge. It is proposed to remove this difficulty by legislation during the present session.

In another appeal from a refusal to grant the discharge of a bankrupt, the necessity for an amendment of the law relating to companies, and for the providing of some machinery for the investigation during liquidation of the manner in which companies are formed and promoted, received a striking illustration. In the case in question, of *re Duce and Duce*, the bankrupts had for some years previously carried on business as wine and spirit merchants. In June 1887, from a statement prepared by one of the bankrupts, it appeared that during the previous two years they had incurred a loss of 1,199*l*. They consulted their family solicitor, who advised them to call their creditors together. With this advice they were not disposed to agree, and they accordingly proceeded to another solicitor, who proposed the formation of a limited liability company to take over the business. At the suggestion of this solicitor the books of the firm were handed over to a firm of accountants nominated by him. They had no difficulty in drawing up a balance sheet showing an average net profit of 12 per cent. for the preceding three years, or a gross profit of 15,000*l*. A prospectus was issued founded upon this report. The business was converted into a company called J. T. Duce and Sons, Limited, the company agreeing to pay 33,000*l*. for the property, stock, and general assets. After carrying on business for a little over three months the company went into liquidation.

The partners subsequently became bankrupt. On the application of James Duce for a discharge the Official Receiver reported that the bankrupt had (*inter alia*) been guilty of a fraud in the establishment of the company.

The learned County Court Judge agreed with this view, and refused the bankrupt's discharge absolutely. From that refusal the bankrupt appealed.

The Divisional Court (Cave and Charles, JJ.) agreed with the view that the transaction was a fraud, and dismissed the appeal.

In the cases of *re Lloyd ex parte Lloyd*, *re Tregaskis ex parte Tregaskis*, *re Freeman ex parte Freeman*, and *re Nicholas ex parte Nicholas*, the Divisional Court considered and decided questions of procedure in dealing with the discharge of bankrupts.

Re Huggins ex parte Huggins. Discharge of bankrupt concurrent suspension and conditions.

Re Duce and Duce ex parte James Duce. Fraud in formation company.

Shackleton
parte
Shackleton.
discharge
bankrupt.
entering of
judgment.

In the case of *re Shackleton*, a general decision of some importance was delivered by the Divisional Court (Cave and Charles, JJ.) as to the circumstances in which it is proper, as a condition of discharge, to order judgment to be entered up against a bankrupt for part of his unsecured debts. The County Court had, upon proof of offences under the Bankruptcy Act, granted the bankrupt's discharge subject to his consenting to judgment being entered against him under section 28 (6) for the balance of his provable debts. There was no evidence that the bankrupt was likely ever to be possessed of means sufficient to satisfy the judgment, and the Divisional Court on appeal discharged the order, and laid down the rule that such a condition ought not to be imposed unless there was some evidence upon which there was reason to believe that the bankrupt might possibly be able to satisfy it. The Court, however, being of opinion that offences had been committed, ordered the discharge of the bankrupt to be suspended for three years. In connexion with this case I may add that the suspension of the discharge for three years was a much more severe punishment than would have been inflicted in the majority of the Courts, and that Mr. Justice Cave has expressed the opinion that Judges of County Court are, as a rule, much too lenient in dealing with applications for discharge. At the same time, the period of suspension or qualification of a discharge is a matter of discretion with which it is at present difficult, if not impossible, to interfere.

In the case of *re Nicholas, ex parte Nicholas* the Divisional Court (Cave and Smith, JJ.) treating the appeal as an original hearing ordered the discharge of the bankrupt to be suspended for a period of two years on the ground of trading with knowledge of insolvency.

Gyll
parte
Board
Trade.
annulment
adjudica-
tion.

The question of the power of the Court to annul an adjudication upon grounds other than those stated in the Bankruptcy Act was raised and decided in the case of *re Gyll ex parte the Board of Trade*, heard on the 6th November 1888 before the Lord Chief Justice and Mr. Justice Cave. The facts in that case were, shortly, that the debtor was adjudged a bankrupt on the 10th February 1886, and on the 31st May he applied for his discharge. An order was made upon that application that the discharge should be granted on payment to the trustee in the bankruptcy of his costs and remuneration, and of a sufficient sum to pay a dividend of 7s. 6d. in the £ to the creditors. The requirements were duly carried out by the brother of the bankrupt, the effect being that the bankrupt received his discharge, but the bankruptcy was not annulled. A further application was then made that the bankruptcy might be annulled. On the 10th July 1888 an order was made by the Judge of the County Court annulling the bankruptcy on the ground that having regard to the conduct of the brother in making an arrangement with the creditors of the bankrupt and to his object in doing so, the case was a proper one in which the bankruptcy should be annulled. The order purported to be made not in the exercise of any statutory jurisdiction given to the Court, but in the exercise of its general jurisdiction. An appeal was brought from that order on the ground that there was no jurisdiction to make it. It was argued in support of the appeal that the Bankruptcy Act of 1883 prescribes the sole condition on which a bankruptcy can be annulled, and that those conditions had not been fulfilled. On behalf of the bankrupt it was contended that the Court has a general power to annul outside the provisions of the Act of 1883. The appeal was allowed by the Divisional Court. Mr. Justice Cave in giving judgment states: "I entertain no doubt that the Bankruptcy Act of 1883 is intended to be a complete code upon the subject, and that a Judge of a County Court or of this Court, for that matter, is not at liberty to annul an adjudication on any grounds that may commend themselves for the time being to his judgment, and that the Court under this present Act is bound to have regard not only to the wishes of the creditors but also to the interests of society and the requirements of commercial morality, and that in order to annul the bankruptcy he must find in the Act some power to enable him to do so." Mr. Justice Cave also decided that even if there had been a power to make the order in question the case was not one in which the power ought to have been used. The Lord Chief Justice was also of opinion that the decision of the County Court Judge was entirely wrong upon the merits.

Haynes
ex parte
Kibble.
ante-dating
Receiving
Order.

In the case of *re Haynes ex parte Kibble* it was decided by the Divisional Court (Cave and Smith, JJ.) that the Court has power, upon an appeal from the dismissal of a petition, to amend a Receiving Order subsequently made by ante-dating it to the previous petition.

In the case of *re Lord Clifton* it was decided by the Court of Appeal that County Courts in the exercise of their bankruptcy jurisdiction cannot be restrained or prohibited by the High Court of Justice, and that orders so made can only be reviewed by the High Court upon appeal in the prescribed manner.

Re Lord Clifton ex parte the Debtor.
Status of County Courts in bankruptcy

In the same case the power of a County Court in bankruptcy to commit a debtor for contempt of its orders was considered and affirmed by the Divisional Court (Cave and Smith, JJ.).

In addition to appeals from orders made by County Courts in the exercise of their bankruptcy jurisdiction it has also been necessary to deal with several cases of appeals to a Divisional Court of the High Court of Justice from the Judge in Chambers and from Judgments of County Courts in the exercise of their ordinary jurisdiction. These cases have at times involved questions of general importance. In the case of *Prout v. Gregory* it was decided by the Court (Coleridge, L.C.J., and Mathew, J.) confirming the view expressed by me in my last Report that a dividend in the hands of a trustee in bankruptcy and distributable cannot be attached to answer a judgment obtained against the creditor to whom it is payable, the ground being that it cannot be treated as a debt due from the trustee to the defendant.

Prout v. Gregory.
Dividends in bankruptcy attachment of.

In the case of *Dibb v. Ferguson* the Court (Coleridge, L.C.J., and Wells, J.) held that service upon the sheriff's officer of notice under section 46 is not service upon the sheriff. This decision affects extensively the practice under the section, the prevailing practice under the present and former Bankruptcy Acts having been to treat the sheriff's officer as being the sheriff for all the purposes of the execution.

Dibb v. Ferguson.
Notice to sheriff.

The remaining appeals do not present any features of administrative or general interest.

Appeals from the Board of Trade.

Upon several questions including the appointment, removal, and release of trustees a right of appeal is given to the High Court of Justice against decisions of the Board of Trade. Although the powers given to the Board of Trade in such matters have been frequently exercised in only one instance since the passing of the Bankruptcy Act, 1883, has an appeal from such decisions been successful, and the decisions are rarely challenged.

Appeals from the Board of Trade.

Since the date of my last report only three such appeals have been brought.

In the first case, the decision of the Board of Trade refusing to confirm the appointment of a trustee was upheld by the Court; in the second, the appellant reconsidered the matter, abandoned the appeal, and paid the costs of the Board of Trade; and the third appeal was withdrawn before any action was necessary.

The first case raised for argument the considerations which ought to guide the Board of Trade in refusing to confirm the appointment of a trustee on the ground that his previous connexion with the estate made it difficult for him to act impartially in the interests of the creditors generally.

Re A. C. Stovold.
Appointment of trustee, objection to certify.

The question arose in the case of *re Stovold*, a bankruptcy in the County Court at Tunbridge Wells. The circumstances of the case were that on the 3rd September 1888, the debtor, at a meeting of his creditors gave an authority to a firm of accountants to take possession of and carry on his business. The business was accordingly carried on, and moneys were received and paid. On the 26th September a statement of account was made out by the accountants in question, and the debtor was required to and did sign it, purporting thereby to approve of the account and to authorise the accountants to retain the balance in hand on account of their charges. The balance was retained by them. On the 28th September the debtor filed his petition, and he was subsequently adjudged a bankrupt. At the first meeting of creditors it was resolved that a member of the firm of accountants in question should be appointed to fill the office of trustee of the property of the bankrupt. In the circumstances the Board of Trade objected to his appointment as trustee, on the ground that his connexion with and relation to the estate of the bankrupt would make it difficult for him to act with impartiality in the interests of the creditors generally. An offer was made on behalf of the proposed trustee to submit to any examination with regard to his dealings, and to submit his charges and the whole of his dealings with the estate to the Court or the Board of Trade or the Committee of Inspection. There was not in the case any conclusive evidence that an act of bankruptcy had been committed by the bankrupt. The matter was heard before Mr. Justice Cave on the 15th January 1889, when he upheld the objection of the Board of Trade and ordered the proposed trustee to pay the costs of the proceedings before him. The effect of the decision is

that where objection is taken by the Board of Trade under section 21 to a trustee appointed by the creditors, on the ground that his connexion with or relation to the estate of the bankrupt makes it difficult for him to act with impartiality in the interests of the creditors generally, and it is alleged that the person so appointed has dealt with the estate of the bankrupt with notice of an available act of bankruptcy, and that he is accountable to the trustee in the bankruptcy in respect of his dealings with the estate it is not essential that the Board of Trade should establish any absolute act of bankruptcy or personal liability of such person to the estate, but it is sufficient to show that there is a necessity to have an account taken which may or may not disclose personal liability. Neither is it incumbent on the Board of Trade to take such account and judge of the liability, but it is for the trustee to do so in the bankruptcy. Mr. Justice Cave, in giving judgment, said, after stating the facts of the case: “Now therefore he is a person who is bound to account for the estate, and the trustee has to bring the trustee to account. Secondly, the nature of this account and the principle upon which it is to be taxed must depend very much indeed upon whether there was or was not an act of bankruptcy before September 4th, and the trustee would have to start by deciding that. He may decide in his own favour, and it would be in his favour that there was no act of bankruptcy, or he may decide against himself that there was an act of bankruptcy, but it would be difficult for him to decide that question impartially, because there will be a strong inclination to decide it in his own favour. So again, when he comes to tax his own bill and decide whether his own charges are or are not fit and proper charges to make, it is almost impossible to see how he can do that with impartiality. Knowing the position in which a debtor is he ought very strenuously to examine into everything which he has done. He is dealing with an accountant who has been sent down by his principal trade creditor, and is it to be supposed that what he says or does with regard to that trade creditor is so satisfactory that it would relieve the accountant from any liability to account beyond the account which he has already rendered? obviously not so. Then again there is another part of the affidavit in which the trustee says he is prepared to submit to any examination with regard to his dealings and he is prepared to submit his charges and the whole of his dealings with the estate to the Court or the Board of Trade or the Committee of Inspection. That is not what was intended. It was intended that the dealings of any person who had dealt with the bankruptcy should be submitted to the impartial determination of the trustee who has to act fairly and impartially at the same time with a due regard to the interests of the creditors. It seems to me it is quite impossible for the trustee to fulfil that. He has to determine whether there has been an act of bankruptcy or not, and that may make a very great difference with regard to the principle upon which those charges should be allowed. Then he has to go through the account and ascertain whether everything is put down that has been received or what has been received, he has also to deal with the other side and see that every payment is a payment that has been properly made, and then finally he has to see that any charges which the trustee makes are fair and proper charges. How can a man do that impartially? I do not say it is absolutely impossible for a man to do it, but the fact of it being very difficult for him to do it is why according to the Act of Parliament he should not do it.” The appellant did not appeal from this judgment.

2. *Special Cases stated for the Opinion of the High Court under Section 97-3.*

Special cases. In two cases the provision of the Act of 1883 enabling County Court Judges to state for the opinion of the High Court cases upon questions of law has been successfully utilised.

Both cases related to the disclaiming by trustees of onerous property which had become vested in them by operation of the bankruptcy.

Britton claimers. In the case of *re Britton* questions of some importance were raised as to the rights of sub-lessees upon a disclaimer of the original lease. In the case of *re Gee* it was decided by Mr. Justice Cave that it is not necessary to disclaim the equity of redemption in a lease assigned by way of mortgage in order to protect the trustee from liability under the lease assigned.

3. *Actions and Proceedings in the High Court and in County Courts to which the Board of Trade or Official Receivers have been Parties.*

Actions and Proceedings. In the course of the administration of bankruptcy matters by Official Receivers as trustee it frequently happens that an Official Receiver is made a party to legal

proceedings or legal proceedings are initiated against him. It is possible in the majority of such cases to leave to the creditors the right to determine what if any action is to be taken, and where the question involved is one of the recovery or preservation of assets the principles laid down by Counsel have so far as practicable been followed. (*Second Annual Report, page 30.*)

It has, however, happened in many cases that action has been necessary to protect Official Receivers against personal liability, but at the same time it has not been practicable to obtain a guarantee from the creditors. It has also in several instances been necessary to institute proceedings in order to settle questions of principle or to investigate and set aside transactions which appeared to be fraudulent and contrary to public policy.

Since the date of my last report I have on behalf of the Board of Trade dealt with 63 cases of this nature. In many instances such proceedings resulted in substantial benefit to the estates in question. In one instance a motion against an Official Receiver personally was successful in the County Court, but an appeal in the matter is at present pending.

4. *Interpleader Proceedings in the High Court.*

In many such cases an Official Receiver finds himself placed in a position of some difficulty; but the proceedings seldom present features of any special interest in connexion with the Bankruptcy Act. Interpleader proceedings

5. *Reviews of Taxation before the Taxing Master of the High Court, by way of Appeal from Registrars of County Courts.*

In 36 cases proceedings of this kind have, since the date of my last Report, been taken by the Board of Trade under Rule 124 of the Bankruptcy Rules, 1886. Such reviews have comparatively seldom been brought as to solicitors' costs, and in the majority of cases they have had reference to the charges of the sheriff and of auctioneers. In nearly every case the question at issue has been entirely a question of principle upon which a decision was found to be necessary, and in only one or two cases has a taxation been reviewed where the questions were questions of fact or discretion. In one instance, however, the taxation of a solicitor's bill was reviewed with reference mainly to questions of fact. The result was to disallow a sum of 169*l.* 9*s.* 6*d.*, in relation to the costs of an unauthorised and unnecessary prosecution.

As there is no provision for an appeal from a decision of the taxing master upon such a review, the matter has in several instances been referred to the Judge for argument and decision with the consent of all parties. The procedure has been found very useful.

In the case of *re Parfitt*, heard on the 21st of May 1889, it was decided by Mr. Justice Cave that the lower scale of solicitors' costs is not applicable to costs in conveyancing matters, but applies only to costs in proceedings under the Bankruptcy Act. Re Parfitt.
Solicitors' costs, lower scale.

In the case of *re Wayman*, heard on the 1st of November last, it was decided by Mr. Justice Cave that the remuneration of a solicitor who is appointed trustee in a bankruptcy must be in the nature of a commission or per-centage, and that the creditors have no power to pass a resolution directing the remuneration to be the proper professional charges of a solicitor for work done and expenses incurred by him as trustee. Re Wayman.
Trustees' remuneration.

6. *Proceedings against Trustees under the Bankruptcy Act, 1883.*

It has been necessary in 48 cases to deal with defaulting trustees in bankruptcies under the Act of 1883, but the proceedings have usually been devoid of general interest.

By means of the procedure provided by section 102 (5) of the Act, such cases may be dealt with summarily and without trouble or delay. In the case of *re Nicholson* heard before Mr. Justice Cave on the 12th of November 1889, an immediate order for committal was made for disobedience of an order of the Board of Trade directing him to pay over monies received and improperly retained by him. Cases in which the default is undisputed are dealt with at once by a single application to the Court. The same principle was affirmed in the case of *re Tatum* heard on the 3rd of April 1889, Re Nicholson.
Orders of Board of Trade, committal upon Re Tatum.

in which it was also decided that the penal interest at the rate of 20l. per cent. imposed by section 74 (6) upon trustees improperly retaining moneys in their hands is not avoided by the removal of the trustee from office, but continues until payment of the amount improperly retained. In four cases trustees have at the instance of the Board of Trade been summoned for examination by the Court under section 91 of the Act with reference to their conduct.

7. Proceedings under Section 162 of the Bankruptcy Act, 1883, against Trustees under previous Acts.

Proceedings have been taken by me in 50 cases to enforce orders made by the Board of Trade under section 162 of the Act of 1883 against trustees under former Acts. In several cases payment over of substantial sums has been enforced.

Re Reynolds. The procedure approved by Mr. Justice Cave in the cases of *re Nicholson* and *re Tatum* before referred to has been also utilised in dealing with cases under this section where the propriety of the order of the Board of Trade has not been disputed. For instance, on the 13th of February 1889 an order was made by Mr. Justice Cave, in the matter of L. R. Reynolds, for the committal of the trustee for default in obeying an order made by the Board of Trade for payment into the Bankruptcy Estates Account of a sum of over 750l.

Re Calderwood. With reference to the right of the Board of Trade under the section in question to demand accounts from trustees under former Acts, I may mention that it was on the 3rd of April 1889 decided by Mr. Justice Cave in *re Calderwood* that the fact that there is no evidence of any moneys remaining in the hands of such a trustee who is so ordered by the Board of Trade to furnish an account will not justify such trustee in refusing to comply with the order. This decision removes a difficulty which had always been felt by the Board of Trade in such cases and for which there appeared to be some authority in the case of *re Harvey* decided by Mr. Justice Cave shortly after the Act came into operation.

8. Proceedings under the Bankruptcy (Discharge and Closure) Act, 1887.

Since the date of my last Report I have, on behalf of the Board of Trade, dealt with 39 such cases.

But few of the bankruptcies under the Act of 1869 now remain open; and this class of case may be considered to be practically at an end.

9. Legal Proceedings on behalf of the Comptroller in Bankruptcy under the Bankruptcy Act, 1869.

During the same period I have taken proceedings in 68 cases on behalf of the Comptroller in Bankruptcy against trustees under the Bankruptcy Act, 1869, to enforce the requirements of that Act.

As already stated, practically all such bankruptcies are now closed; and it may be anticipated that there will be but little, if any, necessity for such proceedings in the future.

10. Proceedings under the Solicitors Act, 1888.

In several cases since the passing of the Solicitors Act of 1888 Official Receivers have been directed by the Board of Trade under special circumstances to take proceedings under that Act against bankrupt solicitors who appeared to have been guilty of misconduct, and such proceedings have been conducted by me. Such cases are of course limited to those in which the bankrupt appears to have been guilty of professional misconduct amounting to a fraud under section 28 of the Bankruptcy Act, and in dealing with them the Board of Trade have merely placed before the Incorporated Law Society the facts which have been made to appear in the bankruptcy proceedings, leaving it to the committee of the council of the Society before whom the matter is heard to decide what further action ought to be taken.

In the first of such cases the Court suspended the solicitor in question from practice for a period of three months; in the second case, the council after hearing the evidence of the bankrupt's witnesses acquitted the bankrupt of the charges against him, but added that the case was one in which the proceedings were fully justified; and in the third case the Divisional Court suspended the solicitor from practice for a period of two years, Her Majesty's Court of Appeal expressing the opinion upon appeal that the solicitor in question ought instead to have been struck off the Rolls. The fourth case is still pending.

In the last case the question of the right of an Official Receiver acting under the directions of the Board of Trade to take such proceedings was contested by the bankrupt, but affirmed by the High Court of Justice (the Lord Chief Justice and Mathew, J.); and on appeal by Her Majesty's Court of Appeal (the Master of the Rolls and Fry and Lopes, L.J.J.) Both Courts also affirmed the view that the notes of the public examination of a bankrupt may be used as evidence against him upon such an application. No doubt exists, therefore, either as to the right to take such proceedings or as to the propriety of the procedure adopted to lay the facts before the Incorporated Law Society.

Board of Trade,
7th August 1890.

WALTER MURTON,
Solicitor,
Board of Trade.

COALS, CINDERS, &c.

RETURN to an Order of the Honourable The House of Commons, dated 25 March 1890;—for,

ACCOUNTS “of the Quantities of COALS, CINDERS, and PATENT FUEL Shipped at the several Ports of *England, Scotland, and Ireland*, Coastways, to other Ports of the United Kingdom, in the Year 1889:”

“Of the Quantities and Declared Value of COALS, CINDERS, and PATENT FUEL Exported from the several Ports of *England, Scotland, and Ireland*, to Foreign Countries and the British Settlements Abroad, in the Year 1889; distinguishing the Countries to which the same were sent:”

“Of the Quantities of COALS, CINDERS, and PATENT FUEL Exported from the United Kingdom in the Year 1889:”

“Of the Quantities of COALS and PATENT FUEL brought COASTWAYS, by INLAND NAVIGATION and by RAILWAY, into the Port of *London*, during the Year 1889:”

“And, of the Quantities of COAL and PATENT FUEL received COASTWAYS at the various Ports of the United Kingdom.”

Treasury Chambers,
22 April 1890. }

W. L. JACKSON.

— No. 1. —

AN ACCOUNT of the Quantities of COALS, CINDERS, and PATENT FUEL Shipped at the several Ports of *England, Scotland, and Ireland*, Coastways, to other Ports of the United Kingdom.

P O R T S from which S H I P P E D.	Coals, Cinders, and Patent Fuel.				P O R T S from which S H I P P E D.	Coals, Cinders, and Patent Fuel.			
	Year 1889.					Year 1889.			
	Coals.	Cinders.	Patent Fuel.	TOTAL of Coals, Cinders, and Patent Fuel.		Coals.	Cinders.	Patent Fuel.	TOTAL of Coals, Cinders, and Patent Fuel.
ENGLAND :	Tons.	Tons.	Tons.	Tons.	ENGLAND—contd.	Tons.	Tons.	Tons.	Tons.
LONDON - - -	79,658	145,923	-	225,581	Newcastle - - -	3,357,114	5,916	2,707	3,365,737
Rochester - - -	41,258	150	-	41,408	Sbields - - -	589,024	-	-	589,024
Faversham - - -	2,190	-	-	2,190	Sunderland - - -	2,770,913	358	33,937	2,805,208
Ramsgate - - -	115	-	-	115	Hartlepool - - -	462,058	647	-	462,705
Shoreham - - -	-	242	-	242	Middlesbrough - -	9,403	1,820	2	11,225
Portsmouth - - -	4,951	366	3	5,320	Hull - - -	172,657	-	-	172,657
Cowes - - -	86	30	-	116	Goole - - -	285,580	885	-	286,465
Southampton - -	1,757	-	40	1,797	Grimsby - - -	49,711	-	-	49,711
Dartmouth - - -	480	-	-	480	Boston - - -	1,680	-	75	1,755
Plymouth - - -	639	248	-	887	Yarmouth - - -	315	-	-	315
Bristol - - -	255	869	-	1,124	Ipswich - - -	58	434	-	492
Gloucester - - -	302,060	-	79	302,139	Harwich - - -	218	-	-	218
Newport - - -	923,290	434	230	923,954					
Cardiff - - -	1,203,142	6,329	3,225	1,212,696	SCOTLAND :				
Swansea - - -	339,604	93	425	340,122	Leith - - -	34,965	-	-	34,965
— Briton Ferry -	192,907	-	-	192,907	Granton - - -	3,390	-	-	3,390
— Port Talbot -	59,192	-	-	59,192	Borrowstoness -	48,799	14	-	48,813
— Porth Cawl -	112,299	53	-	112,352	Grangemouth - -	11,719	46	-	11,765
Llanely - - -	88,136	-	-	88,136	Alloa - - -	39,992	-	-	39,992
Milford - - -	21,771	-	-	21,771	Kirkcaldy - - -	65,238	10	-	65,248
Douglas, Isle of Man	2	-	-	2	Dundee - - -	91	-	-	91
Chester - - -	68,475	-	-	68,475	Campbeltown - -	352	-	-	352
Liverpool - - -	940,316	-	-	940,316	Greenock - - -	23,425	-	-	23,425
Runcorn - - -	150,120	140	-	150,260	Glasgow - - -	434,804	1,417	-	436,221
Preston - - -	13,120	-	-	13,120	Ardrossan - - -	113,906	-	-	113,906
Fleetwood - - -	28,657	871	-	29,528	Troon - - -	397,999	-	-	397,999
Barrow - - -	50	-	-	50	Ayr - - -	374,452	-	219	374,671
Lancaster - - -	6,013	-	-	6,013					
Whitehaven - - -	148,776	20	-	148,796	TOTAL - - -	14,208,521	167,548	40,942	14,417,011
Workington - - -	52,857	50	-	52,907					
Maryport - - -	158,155	65	-	158,220					
Carlisle - - -	20,327	118	-	20,445					

No. 2.—AN ACCOUNT of the Quantities and Declared Value of COALS, CINDERS, and PATENT FUEL Exported

YEAR 1889.

P O R T S from which S H I P P E D.	Q U A N T I T I E S E X P O R T E D.				D E C L A R E D V A L U E T H E R E O F.			
	Coals.	Cinders.	Patent Fuel.	TOTAL of Coals, Cinders, and Patent Fuel.	Coals.	Cinders.	Patent Fuel.	TOTAL of Coals, Cinders, and Patent Fuel.
ENGLAND:	Tons.	Tons.	Tons.	Tons.	£.	£.	£.	£.
LONDON - -	15,316	48,407	1,033	64,761	12,283	31,658	1,060	45,001
Dover - -	95	-	-	95	86	-	-	86
Newhaven - -	6	-	-	6	7	-	-	7
Shoreham - -	-	594	-	594	-	313	-	313
Portsmouth - -	-	857	-	857	-	460	-	460
Southampton - -	21	221	-	242	25	204	-	229
Plymouth - -	-	75	-	75	-	52	-	52
Truro - -	-	10	-	10	-	8	-	8
Bristol - -	3,509	3,667	-	7,176	2,158	1,397	-	3,555
Gloucester - -	18,408	24	-	18,432	12,391	14	-	12,405
Newport - -	2,093,508	2,395	55,816	2,151,719	1,213,217	1,997	30,433	1,245,647
Cardiff - -	8,996,976	69,925	266,151	9,333,052	5,402,676	67,829	145,305	5,615,810
Swansea - -	856,801	2,738	340,069	1,199,608	442,356	2,340	183,645	628,341
— Briton Ferry - -	37,902	-	42	37,944	15,750	-	27	15,777
— Port Talbot - -	7,574	161	-	7,735	4,200	132	-	4,332
— Porth Cawl - -	10,704	-	-	10,704	6,650	-	-	6,650
Llanelly - -	140,605	-	-	140,605	62,927	-	-	62,927
Milford - -	2,380	-	-	2,380	1,420	-	-	1,420
Chester - -	1,848	-	-	1,848	877	-	-	877
Liverpool - -	521,375	26,773	1,251	549,399	331,490	15,980	1,004	348,474
Runcorn - -	2,979	20	-	2,999	1,559	10	-	1,569
Preston - -	225	16	-	241	107	15	-	122
Fleetwood - -	16,083	-	-	16,083	14,200	-	-	14,200
Lancaster - -	154	-	-	154	80	-	-	80
Whitehaven - -	348	-	-	348	197	-	-	197
Workington - -	114	-	-	114	51	-	-	51
Maryport - -	475	132	-	607	229	99	-	328
Newcastle - -	4,717,107	371,064	4,618	5,092,789	1,960,771	284,037	2,017	2,246,825
Shields - -	1,961,117	40,432	1,418	2,002,967	812,927	33,449	697	847,073
Sunderland - -	1,614,557	68,607	7,872	1,691,036	668,032	43,834	3,830	715,696
Hartlepool - -	452,536	30,435	-	482,971	192,042	23,054	-	215,096
Stockton - -	620	-	-	620	243	-	-	243
Middlesbrough - -	33,274	48,961	-	82,235	15,508	41,276	-	56,784
Hull - -	976,801	10,337	-	987,138	484,369	5,375	-	489,744
Goole - -	476,132	15,275	-	491,407	202,122	4,688	-	206,810
Grimsby - -	559,048	166	-	559,214	275,269	81	-	275,350
Boston - -	59,618	-	-	59,618	28,593	-	-	28,593
Wisbeach - -	8,736	-	-	8,736	3,912	-	-	3,912
Lynn - -	48,334	-	-	48,334	23,914	-	-	23,914
Yarmouth - -	-	80	-	80	-	50	-	50
Ipswich - -	-	130	-	130	-	86	-	86
SCOTLAND:								
Leith - -	274,879	3,048	-	277,927	154,750	2,026	-	156,776
Granton - -	64,501	240	-	64,741	27,769	85	-	27,854
Borrowstoness - -	305,527	1,489	1,939	308,955	125,243	647	836	126,726
Grangemouth - -	751,808	3,009	-	754,817	342,968	1,602	-	344,570
Alloa - -	322,917	873	-	323,790	117,148	327	-	117,475
Kirkcaldy - -	1,206,494	116	-	1,206,610	463,435	96	-	463,531
Dundee - -	25,024	-	-	25,024	12,952	-	-	12,952
Aberdeen - -	20	-	-	20	15	-	-	15
Kirkwall - -	75	-	-	75	33	-	-	33
Greenock - -	147,066	1,858	-	148,924	67,462	1,783	-	69,245
Glasgow - -	673,227	12,861	1,840	687,928	293,658	6,354	821	300,833
Ardrossan - -	20,416	447	-	20,863	8,764	427	-	9,191
Troon - -	44,346	-	-	44,346	17,498	-	-	17,498
Ayr - -	33,305	-	-	33,305	13,737	-	-	13,737
IRELAND:								
Dublin - -	-	4,037	-	4,037	-	2,440	-	2,440
Sligo - -	20	-	-	20	20	-	-	20
TOTAL - -	27,504,911	769,480	682,054	28,956,445	13,838,090	574,225	369,675	14,781,990

from the several Ports of *England, Scotland, and Ireland*, to Foreign Countries and the British Settlements Abroad.

YEAR 1889.

COUNTRIES to which EXPORTED.	QUANTITIES EXPORTED.				DECLARED VALUE THEREOF.			
	Coals.	Cinders.	Patent Fuel.	TOTAL of Coals, Cinders, and Patent Fuel.	Coals.	Cinders.	Patent Fuel.	TOTAL of Coals, Cind and Patent Fuel.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>£.</i>	<i>£.</i>	<i>£.</i>	<i>£.</i>
Russia:								
Northern Ports - - -	1,419,001	75,618	25,394	1,520,013	639,480	57,161	13,562	710,203
Southern Ports - - -	276,026	1,076	9,206	286,303	147,189	974	4,767	152,930
Sweden - - - - -	1,475,413	45,132	-	1,520,545	657,536	30,336	-	687,872
Norway - - - - -	739,684	21,067	59	760,810	316,023	13,975	32	330,030
Denmark - - - - -	1,343,104	37,629	-	1,380,733	563,431	19,492	-	582,923
Germany - - - - -	3,421,039	54,517	-	3,474,556	1,369,637	34,218	-	1,403,855
Heligoland - - - -	443	-	-	443	165	-	-	165
Holland - - - - -	472,873	28,489	-	501,362	238,138	18,080	-	256,218
Belgium - - - - -	276,870	50	-	276,920	119,958	50	-	120,008
Channel Islands - -	98,638	193	163	99,014	49,400	123	89	49,617
France - - - - -	3,926,807	13,721	96,392	4,036,920	1,837,571	7,393	51,246	1,896,210
Portugal, Azores, and Madeira -	513,358	12,710	3,778	564,846	239,721	5,342	1,576	307,139
Spain and Canaries -	1,464,137	250,598	45,169	1,759,904	796,714	192,380	25,505	1,014,599
Gibraltar - - - - -	599,929	15	-	599,944	313,304	15	-	313,319
Italy - - - - -	3,359,011	52,676	209,456	3,621,143	1,579,007	39,434	117,131	1,735,572
Austrian Territories -	77,867	1,561	11,727	91,145	36,567	1,132	6,520	44,219
Malta - - - - -	604,123	2,232	-	606,355	354,648	1,054	-	355,702
Greece - - - - -	177,833	31,746	9,956	219,535	99,370	22,339	5,303	127,012
Bulgaria - - - - -	1,486	-	-	1,486	942	-	-	942
Roumania - - - - -	151,717	361	-	152,078	89,161	273	-	89,434
Turkey - - - - -	446,207	536	130	446,873	265,059	530	60	265,649
Egypt - - - - -	1,451,875	1,627	12,151	1,465,653	820,557	1,438	6,933	828,928
Tripoli and Tunis -	11,849	-	4,278	16,167	5,786	-	2,201	7,987
Algeria - - - - -	110,431	437	88,103	198,971	58,393	380	45,659	104,432
Morocco - - - - -	371	-	180	551	216	-	90	306
Western Coast of Africa -	446,465	11	477	446,953	285,671	16	446	286,133
Ascension - - - - -	2,446	-	-	2,446	1,508	-	-	1,508
St. Helena - - - - -	2,116	-	-	2,116	1,528	-	-	1,528
British Possessions in South Africa -	342,693	1,168	109	343,970	210,412	1,296	104	211,812
Eastern Coast of Africa -	52,691	10	-	52,701	33,323	18	-	35,341
Madagascar - - - -	5	-	-	5	5	-	-	5
Mauritius and Dependencies -	38,635	244	784	39,663	25,493	265	490	26,248
Arabia: Muscat - - -	1,003	-	-	1,003	700	-	-	700
Aden and Dependencies -	233,623	19	-	233,642	141,743	17	-	141,760
Persia - - - - -	3,702	-	-	3,702	2,604	-	-	2,604
British East Indies:								
Continental Territories -	633,544	11,781	36,363	681,688	363,329	10,830	20,279	394,438
Straits Settlements - -	246,730	4,543	-	251,273	159,905	3,900	-	163,805
Ceylon - - - - -	287,977	88	-	288,065	177,903	106	-	178,009
Portuguese Possessions in India -	10,070	180	-	10,250	5,510	200	-	5,710
Java - - - - -	59,666	152	-	59,818	35,724	207	-	35,931
— Other Dutch Possessions in								
India - - - - -	15,841	-	-	15,841	9,328	-	-	9,328
Philippine Islands - -	5,790	101	-	5,891	3,790	112	-	3,902
Siam - - - - -	801	123	-	924	481	135	-	616
Cochin China - - - -	10,947	51	-	10,998	6,388	51	-	6,439
China and Hong Kong -	28,308	4,097	-	32,405	18,656	3,808	-	22,464
Japan - - - - -	4,853	2,246	-	7,104	3,035	1,921	-	4,986
Australasia - - - - -	5,099	37,150	-	42,249	2,556	39,106	-	41,662
Islands in the Pacific -	1,493	1,103	-	2,596	1,058	912	-	1,970
British North America -	87,296	403	-	87,699	43,373	326	-	43,699
French Possessions in North America - - - - -	67	-	-	67	30	-	-	30
United States of America:								
On the Atlantic - - -	35,903	1,102	-	36,105	33,987	1,023	-	35,010
On the Pacific - - -	19,954	24,696	-	44,650	9,787	22,944	-	32,731
Bermudas - - - - -	10,590	60	-	10,650	6,894	60	-	6,954
British West Indies - -	215,733	66	19,340	235,139	117,704	76	10,364	128,144
Foreign West Indies - -	165,924	140	1,335	167,399	100,852	143	1,053	102,048
Mexico - - - - -	12,334	12,832	27,462	52,628	7,110	9,110	14,103	30,323
Central America - - -	2,926	3	-	2,929	1,757	8	-	1,765
United States of Colombia -	5,388	-	770	6,158	3,089	-	405	3,494
Venezuela - - - - -	1,473	6,578	17,357	25,408	722	5,424	9,615	15,761
Ecuador - - - - -	740	-	-	740	318	-	-	318
Peru - - - - -	59,997	1,021	480	61,498	33,507	903	330	34,740
Chili - - - - -	145,946	15,167	16,198	177,331	74,200	13,309	8,185	95,694
Brazil - - - - -	691,719	4,125	26,495	722,339	453,779	3,697	14,048	471,524
Uruguay - - - - -	476,883	1,851	100	478,834	312,693	1,645	60	314,398
Argentine Republic - -	742,764	6,378	17,640	766,782	481,783	6,033	9,516	497,332
Falkland Islands - - -	1,489	-	2	1,491	852	-	3	855
TOTAL - - - - -	27,504,911	769,480	682,054	28,956,445	13,838,090	574,225	369,675	14,781,990

— No. 3. —

AN ACCOUNT of the Quantities of COALS, CINDERS, and PATENT FUEL Exported from the United Kingdom to Foreign Countries and British Settlements Abroad.

YEAR 1889.

	QUANTITIES EXPORTED.
	<i>Tons.</i>
Coals - - - - -	27,504,911
Cinders - - - - -	769,180
Patent Fuel - - - - -	682,054
TOTAL - - - - -	28,956,145

— No. 4. —

AN ACCOUNT of the Quantities of COALS and PATENT FUEL brought Coastways, by INLAND NAVIGATION and by RAILWAY, into the Port of *London*, during the Year 1889.

COALS and PATENT FUEL brought into the Port of *London*.

YEAR 1889.

	COALS.	PATENT FUEL.
	<i>Tons.</i>	<i>Tons.</i>
Coastways - - - - -	4,816,631	25,930
By Inland Navigation and by Railway - - - - -	7,895,985	—
TOTAL - - - - -	12,712,616	25,930

The Quantities of Coals brought into the Port of London, as shown above, are stated on the authority of the Registrar of the Coal Market.

— No. 5. —

AN ACCOUNT of the Quantities of COALS and PATENT FUEL received COASTWAYS at the various Ports of the United Kingdom.

PORTS at which RECEIVED.	COALS AND PATENT FUEL Received Coastways at the various Ports of the United Kingdom.		PORTS at which RECEIVED.	COALS AND PATENT FUEL Received Coastways at the various Ports of the United Kingdom.	
	YEAR 1889.			YEAR 1889.	
	Coals.	Patent Fuel.		Coals.	Patent Fuel.
ENGLAND:	Tons.	Tons.	ENGLAND—continued.	Tons.	Tons.
London - - - - -	4,816,631	25,930	Middle-borough - - - - -	370	—
Rochester - - - - -	616,529	—	Whitby - - - - -	18,662	311
Faversham - - - - -	189,020	—	Scarborough - - - - -	17,972	—
Ramsgate - - - - -	68,005	150	Hull - - - - -	9,002	—
Dover - - - - -	69,854	154	Grimsby - - - - -	1,790	—
Folkestone - - - - -	63,107	—	Boston - - - - -	4,435	—
Newhaven - - - - -	58,421	—	Wisbeach - - - - -	570	—
Shoreham - - - - -	112,675	—	Lynn - - - - -	23,780	2
Littlehampton - - - - -	30,658	—	Yarmouth - - - - -	63,708	—
Portsmouth - - - - -	286,353	956	Lowestoft - - - - -	65,881	—
Cowes - - - - -	98,010	304	Ipswich - - - - -	67,792	—
Southampton - - - - -	292,510	—	Harwich - - - - -	20,866	—
Poole - - - - -	56,407	—	Colchester - - - - -	38,795	—
Weymouth - - - - -	64,553	—			
Exeter - - - - -	41,814	—	SCOTLAND:		
Teignmouth - - - - -	73,560	—	Leith - - - - -	3,438	—
Dartmouth - - - - -	130,641	20	Granton - - - - -	20	—
Plymouth - - - - -	434,719	—	Kirkcaldy - - - - -	2,704	—
Fowey - - - - -	126,231	—	Perth - - - - -	370	—
Truro - - - - -	64,992	—	Dundee - - - - -	84,705	—
Falmouth - - - - -	55,590	250	Arbroath - - - - -	17,374	—
Penzance - - - - -	252,893	—	Montrose - - - - -	45,652	—
Scilly - - - - -	3,184	—	Aberdeen - - - - -	445,566	—
Padstow - - - - -	43,456	—	Peterhead - - - - -	41,121	—
Barnstaple - - - - -	146,242	—	Banff - - - - -	30,487	—
Bridgwater - - - - -	276,223	952	Inverness - - - - -	127,355	23
Bristol - - - - -	231,979	2,084	Wick - - - - -	25,450	—
Gloucester - - - - -	15,204	—	Kirkwall - - - - -	18,558	—
Newport - - - - -	830	—	Lerwick - - - - -	5,943	—
Cardiff - - - - -	6,167	—	Stornoway - - - - -	10,233	5
Swansea - - - - -	2,040	—	Campbeltown - - - - -	35,143	—
Llanelli - - - - -	1,190	—	Glasgow - - - - -	3,520	—
Milford - - - - -	26,612	39	Greenock - - - - -	65,093	8
Cardigan - - - - -	14,255	—	Ardrossan - - - - -	1,480	—
Aberystwith - - - - -	6,816	—	Troon - - - - -	575	—
Carnarvon - - - - -	32,277	—	Ayr - - - - -	30	—
Beaumaris - - - - -	36,060	—	Stranraer - - - - -	10,374	—
Douglas, Isle of Man - - - - -	58,173	—	Wigtown - - - - -	8,537	—
Castletown, Isle of Man - - - - -	12,469	—	Dumfries - - - - -	7,239	—
Ramsay, Isle of Man - - - - -	22,316	—			
Chester - - - - -	690	—	IRELAND:		
Liverpool - - - - -	61,875	—	Dublin - - - - -	960,692	—
Runcorn - - - - -	190	—	Wexford - - - - -	75,910	—
Fleetwood - - - - -	530	—	Waterford - - - - -	197,137	—
Lancaster - - - - -	290	—	Cork - - - - -	390,810	—
Barrow - - - - -	25,432	—	Skibbereen - - - - -	19,963	—
Whitehaven - - - - -	21,903	—	Tralee - - - - -	20,690	—
Workington - - - - -	25,733	—	Limerick - - - - -	228,879	—
Maryport - - - - -	12,435	—	Galway - - - - -	21,982	—
Berwick - - - - -	3,769	—	Westport - - - - -	7,908	—
Newcastle - - - - -	629	—	Sligo - - - - -	35,213	—
Shields - - - - -	290	—	Londonderry - - - - -	147,940	—
Sunderland - - - - -	517	—	Coleraine - - - - -	26,153	—
Hartlepool - - - - -	1,060	—	Belfast - - - - -	1,168,741	—
Stockton - - - - -	160	—	Newry - - - - -	196,814	—
			Dundalk - - - - -	94,891	—
			Drogheda - - - - -	56,618	—
			TOTAL - - - - -	14,071,380	31,188

Statistical Department,
Custom House, London, 16 April 1890.)

T. J. Pittar, Principal.

COALS, CINDERS, &c.

AN ACCOUNT of the Quantities of COALS, CINDERS, and PATENT FUEL Shipped Coastways from the Ports of *England, Scotland, and Ireland* severally; of the Quantities Exported from the same Ports to Foreign Countries and British Settlements Abroad; of the Quantities brought Coastways into the Port of *London*; and of the Quantities received Coastways at the various Ports of the United Kingdom in the Year 1889.

(*Sir Henry Hussey Vivian.*)

Ordered, by The House of Commons, to be Printed,
23 April 1890.

LONDON:
PRINTED BY HENRY HANSARD AND SON;
AND
Published by EYRE and SPOTTISWOODE, East Harding-street,
London, E.C.
and 32, Abingdon-street, Westminster, S.W.;
ADAM and CHARLES BLACK, North Bridge, Edinburgh;
and HODGKIN, TROTTER, and CO., 104, Grafton-street, Dublin.

[*Price 1d.*]

143. *Under 1 oz.*

H.—5. S. 90.

COAL (PORT OF LONDON).

RETURN to an Order of the Honourable The House of Commons,
dated 11 August 1890;—for,

RETURN “ showing the Annual Average Price per Ton (exclusive of City or other Dues) of the best COALS at the Ship’s Side in the Port of *London* in the several Years from 1881 to 1889, both inclusive (in continuation of Parliamentary Paper, No. 225, Session 1881).”

Treasury Chambers, }
15 August 1890. }

W. L. JACKSON.

RETURN showing the Annual Average Price per Ton (exclusive of City or other Dues) of the best COALS at the Ship’s Side in the Port of *London* in the several Years from 1881 to 1889, both inclusive.

										<i>s.</i>	<i>d.</i>
1881	-	-	-	-	-	-	-	-	-	16	5
1882	-	-	-	-	-	-	-	-	-	16	2
1883	-	-	-	-	-	-	-	-	-	17	5
1884	-	-	-	-	-	-	-	-	-	15	9
1885	-	-	-	-	-	-	-	-	-	15	9
1886	-	-	-	-	-	-	-	-	-	15	1
1887	-	-	-	-	-	-	-	-	-	15	2
1888	-	-	-	-	-	-	-	-	-	15	3
1889	-	-	-	-	-	-	-	-	-	16	8

(signed) *J. B. Scott,*
Clerk and Registrar of
Coal Market.

Coal Market, Registrar’s Office,
14 August 1890.

COAL (PORT OF LONDON).

RETURN showing the Annual Average Price per Ton (exclusive of City or other Dues) of the best Coals at the Ship's Side in the Port of *London* in the several Years from 1881 to 1889, both inclusive (in continuation of Parliamentary Paper, No. 225, of Session 1881).

(*Mr. Talbot*).

Ordered, by the House of Commons to be Printed.
15 August 1890.

LONDON:
PRINTED BY HENRY HANSARD AND SON;

AND
Published by EYRE and SPOTTISWOODE, East Harding-street,
London, E.C.,

and 32, Abingdon-street, Westminster, S.W.;
ADAM and CHARLES BLACK, North Bridge, Edinburgh;
and HODGES, TIGHE, and CO, 104, Grafton-street, Dublin.

[*Price ½ d.*]

399.

H.—2. 9. 90.

CONTRACTS WITH FOREIGNERS.

RETURN to an Order of the Honourable The House of Commons,
dated 14 April 1890;—for,

RETURN “of all CONTRACTS for ARTICLES of HOME MANUFACTURE made in the UNITED KINGDOM by the several GOVERNMENT DEPARTMENTS, between the 1st day of April 1889 and the 31st day of March 1890, with CONTRACTORS outside the KINGDOM (in continuation of Parliamentary Paper, No. 215, of Session 1889).”

Treasury Chambers, }
22 May 1890. }

W. L. JACKSON.

RETURN of all CONTRACTS for ARTICLES of HOME MANUFACTURE made in the UNITED KINGDOM by the several GOVERNMENT DEPARTMENTS, between the 1st day of April 1889 and the 31st day of March 1890, with CONTRACTORS outside the KINGDOM.

Department.	Date	Article.	Value of Contract.
			£. s. d.
Admiralty:	1889.		
Contract Department - - -	24-26 Jan.	Carbons for electric light - - -	106 - -
	20 April -	Mangin mirrors for electric light projectors.	5,300 - -
	31 May -	Carbons - - - - -	122 - -
	19 Aug. -	Mangin mirrors - - - - -	2,650 - -
	1890.		
	25 March -	Mangin mirrors - - - - -	3,286 - -
			£. 11,464 - -
Customs - - - - -	- - -	nil - - - - -	nil.
Home Office and Subsidiary Departments.	- - -	nil - - - - -	nil.
Inland Revenue - - - - -	- - -	nil - - - - -	nil.
Irish Office and Subsidiary Departments.	- - -	nil - - - - -	nil.
Post Office - - - - -	1889.		
	29 April -	15 Hughes' telegraph (type writing) instruments.	755 - -
	16 Aug. -	Various parts of Hughes' telegraph apparatus for effecting repairs.	233 - -
	25 Sept. -	- - ditto - - ditto - - -	28 - -
			£. 1,016 - -
Science and Art Department - - -	- - -	nil - - - - -	nil
Secretary for Scotland and Subsidiary Departments.	- - -	nil - - - - -	nil.
Stationery Office - - - - -	- - -	nil - - - - -	nil.

Department.	Date.	Article.	Value of Contract.		
War Office - - - - -	1889-90 -	Apparatus, slaughtering - - -	£.	s.	d.
		Braid and cloth, silk - - -	53	-	-
		Butts and fore-ends - - -	6,367	-	-
		Gun, 3-pounder, rapid fire, with spare parts and accessories, Driggs Schröder - - -	20,654	-	-
		Projectiles, armour-piercing - - -	279	-	-
		Transmitters and receivers, telephone - - -	13,080	-	-
		Tubes, chronograph - - -	458	-	-
		Wheels, emery - - -	7	-	-
		Wood, willow - - -	147	-	-
			54	-	-
			£.	41,099	- -
Works (England) - - - - -	- - - - -	nil - - - - -	-	-	nil.
Works (Ireland) - - - - -	- - - - -	nil - - - - -	-	-	nil.

CONTRACTS WITH FOREIGNERS.

RETURN of all CONTRACTS for ARTICLES of HOME MANUFACTURE made in the UNITED KINGDOM by the several GOVERNMENT DEPARTMENTS, between 1st April 1889 and 31st March 1890, with CONTRACTORS outside the KINGDOM (in continuation of Parliamentary Paper, No. 215 of 1889).

(Mr. Howard Vincent.)

Ordered, by The House of Commons, to be Printed,
23 May 1890.

LONDON:

PRINTED BY HENRY HANSARD AND SON;

AND

Published by EYRE and SPOTTISWOODE, East Harding-street,

London, E.C.

and 32, Abingdon-street, Westminster, S.W.;

ADAM and CHARLES BLACK, North Bridge, Edinburgh;

and HODGKINS, PIGGIS, and Co., 104, Grafton-street, Dublin.

[Price ½ d.]

189.

H. 10. 6. 90.

Under 1 oz.

RULES made by the BOARD OF TRADE in pursuance of Section 5 of the
ELECTRIC LIGHTING ACT, 1882.

(PRESENTED PURSUANT TO ACT.)

Ordered, by The House of Commons, to be Printed,
13 August 1890.

LONDON:
PRINTED BY EYRE AND SPOTTISWOODE,
AND
Published by EYRE and SPOTTISWOODE, East Harding Street, London, E.C.,
and 32, Abingdon Street, Westminster, S.W.;
ADAM and CHARLES BLACK, 6, North Bridge, Edinburgh;
and HODGES, FIGGIS, and Co., 104, Grafton Street, Dublin,

**Rules made by the Board of Trade with respect
to Applications for Licenses and Provisional Orders, &c.**

Consent of Local Authorities.

Rule I.—No application for a license or for the renewal of a license will be entertained unless proof of the consent to such application of every local authority having jurisdiction within the proposed area of supply is given to the Board of Trade.

Rule II.—No application for a provisional order (other than an application from the local authority of the district) will be entertained by the Board of Trade unless proof of the consent of every local authority having jurisdiction within the proposed area of supply to the grant of the order, or a request from the applicants asking the Board of Trade to dispense with the consent of such local authorities as have not consented and giving the reasons for such request, is deposited with the Board of Trade within the time limited for proving compliance with the provisions of the Electric Lighting Acts and these rules.

Rule III.—At the time of proving the consent of the local authority to an application for a license or renewal of a license or to the grant of a provisional order, the applicants must deposit with the Board of Trade copies of any agreement entered into with the local authority relating to such consent.

Rule IV.—Where the consent of any local authority is required to any application for a license or the renewal of a license or to the grant of a provisional order, such consent must be given by a resolution passed at a meeting of the local authority held after previous notice of the same and of the purpose thereof, has been given in the manner in which notices of meetings of such local authority are usually given; and the fact that such a resolution was duly passed must be proved by a certificate signed by the secretary or clerk to such local authority reciting copies of the notice and of the resolution, and declaring that the notice was duly given and the resolution duly passed.

Notices.

Rule V.—Any local authority, company, or person intending to apply for a license or provisional order must at the time of lodging their memorial with the Board of Trade in the case of a license, and on or before the 1st November in the case of a provisional order, give notice in writing of their intended application to every local authority, company, or person authorised to supply electricity under statutory powers within the district to which the proposed application refers.

Rule VI.—Except in the case of an application by the local authority for the district a provisional order will not be granted by the Board of Trade except to the body or person by whom the notice required by section 4, subsection 1, of the Electric Lighting Act, 1882, was given.

Rule VII.—In any case where a local authority, company, or person is required by the Acts to give notice to the local authority of the district, “in such manner as the Board of Trade may direct or approve,” such notice must be given in writing, and must be served, either by leaving the same at the offices of the said local authority on or before the appointed day or by forwarding the same by post in a registered letter so that the same would in ordinary course of post be delivered on or before the appointed day.

Application and Deposits.

Rule VIII.—Every application for a license or provisional order must be made by memorial signed or sealed by, or on behalf of, the applicants, headed with a short title descriptive of the proposed undertaking (corresponding with that at the head of the advertisement herein-after mentioned, *see* Rule XIII.), addressed to the Board of Trade. With the memorial must be deposited six copies of the draft license or order, as applied for, with the schedule or schedules (if any) referred to therein.

Rule IX.—The deposited copies of the draft license or order must be in print. They must be printed on one side only and each schedule annexed must begin a new page.

The names and addresses of the parliamentary agents or solicitors for the license or order must be printed on the outside of the draft.

There must be a notice at the end of the draft stating that objections are to be made by letter addressed to the Board of Trade, marked on the outside of the cover enclosing it “Electric Lighting Acts,” and that such letter is to be sent to the Board of Trade in the case of a provisional order on or before the 15th January next ensuing, and in the case of a license within two months from the date of the newspaper containing the first advertisement of the application, and that a copy of such objections is to be forwarded to the parliamentary agents or solicitors for the license or order.

The draft must contain amongst other things—

1. The address and description of the applicants.
2. A description of the proposed area of supply.
3. A statement of the purposes for which a supply is to be given, *viz.*, any or all of the public or private purposes specified in section three of the Electric Lighting Act, 1882.
4. Provisions concerning the breaking up of streets, railways, and tramways, where powers are sought to be obtained by the license or order for those purposes.
5. Conditions of supply.
6. Provisions for securing the safety of the consumer and of the public from injury by shock, fire, or otherwise.
7. Provisions for enforcing the performance by the undertakers of their duties in relation to the supply of electricity and for the revocation of the license or order where the undertakers fail to perform such duties.

The applicants must also deposit a sufficient number of printed copies of the draft license or order at offices in London and within the proposed area of supply to be specified in the advertisement herein-after mentioned *see* Rule XIII., such copies to be there furnished to all persons applying for them, at a price of not more than one shilling each.

Rule X.—The applicants must also deposit at the Board of Trade a published map of the district on a scale of not less than six inches to a mile, or if there is no published map, then the best map procurable, showing the boundaries of the proposed area of supply, and the streets in which it is proposed that electric lines should be laid down within a specified time—

They must also deposit a copy of the said map for public inspection—

In England or Ireland, in the office of the clerk of the peace for every county, riding, or division, and of the local authority of every district,

In Scotland, in the office of the principal sheriff clerk, for every county, district, or division, and of the local authority of every district in which the proposed area of supply or any part thereof is situate.

Such deposits must be made in the case of a license when the memorial is lodged, and in the case of a provisional order on or before the 30th November.

Rule XI.—There must also be deposited with the memorial,—

1. A list of the local authorities in whose districts the area of supply is situate.

2. A list of the local authorities, companies, or persons (if any) authorised to supply electricity under statutory powers within the area of supply.

3. A list of the streets not repairable by a local authority and of the railways and tramways (if any) which the applicants propose to take powers to break up.

4. A list of the canals and navigable rivers (if any) within the proposed area of supply.

5. A statement of the capital proposed to be expended and employed in connexion with the undertaking, and the mode in which such capital is to be provided, or in the case of an application by a local authority a statement of the sums proposed to be expended.

6. If the applicants are a company incorporated under the provisions of the Companies' Acts, a copy of the memorandum and articles of association.

7. A fee of 50*l.* by cheque payable to an "Assistant Secretary of the Board of Trade" to cover ordinary expenses. If in consequence of inquiries or otherwise additional expense is incurred, the amount will be charged to the applicants and must be paid by them in addition to the ordinary fee.

Applications under Section 13 of Electric Lighting Act, 1882.

Rule XII.—Where the undertakers under any license, order, or Special Act desire the written consent of the Board of Trade under section 13 of the Electric Lighting Act, 1882, to enable them to break up any street not repairable by a local authority or any railway or tramway which they are not empowered to break up under such license, order, or Special Act, application for such consent must be made by memorial, and the memorial must specially request such consent and must describe accurately the street, railway, or tramway which they propose to acquire power to break up.

Procedure.

Rule XIII.—Applicants for a license or provisional order must proceed as follows, subject in the case of a license to the application having been previously entertained by the Board of Trade, *vide* Rule I. :—

They must publish notice by advertisement of their application, or in the case of a provisional order, of their intended application, and every such advertisement must contain the following particulars :—

1. The objects of the application.

2. The address and description of the applicants.

3. A description of the proposed area of supply.

4. The names of the streets in which it is proposed that electric lines should be laid down within a specified time.

5. A list of the streets not repairable by a local authority and of the railways and tramways (if any) which the applicants propose to take powers by the license or order to break up.

6. The address of an office in London, and another office within the proposed area of supply, at which printed copies of the draft license or order when applied for, and of the license or order when made, can be obtained at a price of not more than one shilling each.

The advertisement must be headed with a short title, descriptive of the undertaking (corresponding with that at the head of the memorial), and it must state that every local or other public authority, company, or person desirous of bringing before the Board of Trade any objection respecting the application must do so by letter addressed to the Board of Trade, marked on the outside of the cover enclosing it "Electric Lighting Acts," in the case of a provisional order on or before the 15th January next ensuing, and in the case of a license within two months from the date of the newspaper containing the first advertisement, and that a copy of such objection must also be forwarded to the parliamentary agents or solicitors for the license or order.

The advertisement must be inserted once at least in each of two successive weeks in one and the same newspaper, published and circulating in the proposed area of supply, or in such other newspaper as the Board of Trade may direct; and once at least in the London, Edinburgh, or Dublin Gazette, accordingly as the proposed area of supply is situate in England, Scotland, or Ireland.

Rule XIV.—If any local or other public authority, company, or person desires to bring before the Board of Trade any objection respecting an application for a license or a provisional order they must do so by letter addressed to the Board of Trade, marked on the outside of the cover enclosing it "Electric Lighting Acts," in the case of a provisional order on or before the 15th January next ensuing, and in the case of a license within two months from the date of the newspaper containing the first advertisement of the application. A copy of the objection must also be served upon the parliamentary agents or solicitors for the license or order. If any local or other public authority, company, or person desires to have any clauses or other amendments inserted in the license or order, they must deliver the same to the Board of Trade, and also to the parliamentary agents or solicitors for the license or order, on or before the time limited for bringing objections.

Rule XV.—When a license or provisional order has been granted by the Board of Trade and delivered to the applicants, they must forthwith deposit printed copies for public inspection in the offices specified in Rule X., and must supply copies to all persons applying for the same, at a price of not more than one shilling each, and must further publish the same as the Board of Trade may direct.

Rule XVI.—Where in a license or provisional order granted by the Board of Trade a deposited map is referred to, the promoters must within one month from the grant of the license or order deposit at the Board of Trade a published map on a scale of not less than six inches to a mile, or if there is no published map then the best map procurable showing the area of supply coloured to correspond with the description in the license or order. The map must be mounted on linen and must be certified as correct as regards their respective districts by the clerk or surveyor to every local authority having jurisdiction within the area of supply.

Special Provisions as to Provisional Orders.

Rule XVII.—In the case of provisional orders the following additional regulations must be observed:—

1. The advertisements must be inserted in October or November.
2. A copy of the advertisement must be deposited on or before the 30th November at the Board of Trade and at the offices specified in Rule X.
3. The memorial must be lodged on or before 21st December.
4. The parliamentary agents or solicitors for the order must be prepared to prove compliance with the provisions of the Acts and these rules by the 15th January, and all such proofs must be completed on or before the 22nd February. Six days' notice will be given of the day and hour at which such

agents or solicitors are to attend for the purpose at the Board of Trade, and printed forms of proof will accompany the notice. These forms must be filled up and brought with the requisite documents to the Board of Trade at the time fixed for receiving proof.

The Board of Trade,
August 1890.

HENRY G. CALCRAFT,
Secretary.

NOTE.—When applications for provisional orders authorising the supply of electricity within the district of any local authority are received by the Board of Trade from such local authority, and also from any other authority, company, or person, the Board of Trade will give a preference to the application of the local authority of the district in every case where, in the opinion of the Board of Trade, no special circumstances exist which render such a preference inexpedient.

In cases of applications for a license, renewal of license, or provisional order, to which objection is made by any person locally interested, the Board of Trade will, if they consider it expedient, hold a local inquiry, of which due notice will be given.

ELECTRIC LIGHTING ACTS, 1882
to 1890.

RULES made by the BOARD OF TRADE in
pursuance of Section 5 of the ELECTRIC
LIGHTING ACT, 1882.

(Presented pursuant to Act.)

*Ordered, by The House of Commons, to be Printed,
13 August 1890.*

[Price 1d.]

R E P O R T

BY THE

B O A R D O F T R A D E

RESPECTING THE

APPLICATIONS TO AND PROCEEDINGS OF
THE BOARD OF TRADE

UNDER THE

ELECTRIC LIGHTING ACTS 1882 & 1888,

DURING THE PAST YEAR.

(PRESENTED PURSUANT TO ACT OF PARLIAMENT.)

Ordered, by The House of Commons, to be Printed,
1 July 1890.

L O N D O N :

PRINTED FOR HER MAJESTY'S STATIONERY OFFICE.

BY EYRE AND SPOTTISWOODE,

PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.; or
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HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

[Price 3d.]

Report by the Board of Trade respecting the Applications to and Proceedings of, the Board of Trade under the above-mentioned Acts during the past year.

The following applications for Provisional Orders have been received by the Board of Trade since the date of the last report:—

Title of Order and Description of Area.	Name of Promoters.
Aberdare Electric Supply Order - The Parish of Aberdare.	Western House to House Electricity Co., Limited.
Aberdeen Electric Supply Order - The City and Royal Burgh of Aberdeen.	Scottish House to House Electricity Co., Limited.
Aberdeen Electric Lighting Order - The City and Royal Burgh of Aberdeen.	The Town Council.
Accrington Electric Lighting Order - The Municipal Borough of Accrington	Corporation.
Acton and Ealing Electric Supply Order - The Districts of the Acton and Ealing Local Boards.	House to House Electric Light Supply Co. (Limited).
Ashton-under-Lyne Electric Light and Power Order. The Municipal Borough of Ashton- under-Lyne.	Municipal Electric Light and Power Cor- poration (Limited).
Ayr Burgh Electric Lighting Order - The Municipal Burgh of Ayr.	The Commissioners of Police.
Bacup Electric Lighting Order - The Municipal Borough of Bacup.	Corporation.
Barnsley Electric Lighting Order - The Municipal Borough of Barnsley.	Do.
Barrow-in-Furness Electric Supply Order The Borough of Barrow-in-Furness.	Lancashire and Cheshire House to House Electricity Co. (Limited).
Bedford Electric Lighting Order - The Municipal Borough of Bedford.	Corporation.
Bedford Electric Supply Order - The Borough of Bedford.	Midland House to House Electricity Co. (Limited).
Belfast Electric Lighting Order - The City of Belfast.	Corporation.
Birkenhead Electric Lighting Order - The Borough of Birkenhead.	Do.
Birmingham Electric Supply Order - A portion of the City of Birmingham.	Birmingham House to House Electricity Co. (Limited).
Blackburn Electric Lighting Order - The Borough of Blackburn.	Corporation.
Blackpool Electric Lighting Order - The Municipal Borough of Blackpool.	Do.

Name of Order and Description of Area.	Name of Promoters.
Bognor Electric Lighting Order - The Local Board District of Bognor.	The Electric Trust (Limited).
Bolton Electric Supply Order - The County Borough of Bolton.	Lancashire and Cheshire House to House Electricity Co. (Limited).
Bootle-cum-Linacre Electric Supply Order - The Borough of Bootle-cum-Linacre.	Do. do.
Bournemouth Electric Lighting Order - The District under the control of the Bournemouth Improvement Commissioners, together with the adjacent District in the County of Dorset.	Brush Electrical Engineering Co. (Ld).
Bournemouth Electric Supply Order - The Urban Sanitary District of Bournemouth.	South of England House to House Elec- tricity Co. (Limited).
Brighton and Hove Electric Supply Order - The Borough of Brighton, the Parish of Preston, and the Town of Hove.	Brighton and Hove Electric Light Co., (Limited).
Bristol Electric Lighting Order - The City and County of Bristol.	Brush Electrical Engineering Co. (Limited).
Bristol Electric Supply Order - The City and County of Bristol.	Western House to House Electricity Co. (Limited).
Burnley Electric Lighting Order - The Municipal Borough of Burnley.	Corporation.
Burton-upon-Trent Electric Lighting Order. The Municipal Borough of Burton- upon-Trent.	Do.
Bury Electric Lighting Order - The Municipal Borough of Bury.	Do.
Bury Electric Supply Order - The County Borough of Bury.	Lancashire and Cheshire House to House Electricity Co. (Limited).
Cambridge Electric Lighting Order - The Borough of Cambridge.	Corporation.
Cardiff Electric Lighting Order - The Borough of Cardiff.	Brush Electrical Engineering Co. (Ld).
Cardiff Electric Supply Order - The County Borough of Cardiff.	Western House to House Electricity Co., (Limited).
Carlisle Electric Lighting Order - The City of Carlisle.	Brush Electrical Engineering Co. (Ld).
Chatham, Rochester, and District Electric Lighting Order. The Parishes of Frindsbury; Strood; St. Nicholas and St. Margaret's Rochester; Chatham; and Gilling- ham.	Chatham, Rochester, and District Electric Lighting Co. (Limited).
Cheltenham Electric Lighting Order - A portion of the Municipal Borough of Cheltenham.	Corporation.

Name of Order and Description of Area.	Name of Promoters.
Cheltenham Electric Lighting Order - The Municipal Borough of Cheltenham.	The Laing Wharton and Down Construction Syndicate (Limited).
Cheltenham Electric Supply Order - The Borough of Cheltenham.	Midland House to House Electricity Co. (Limited).
Chester Electric Lighting Order - The City of Chester.	Corporation.
Coatbridge Electric Supply Order - The Burgh of Coatbridge.	Scottish House to House Electricity Co. (Limited).
Cork Electric Supply Order - The Borough and Barony of Cork.	Irish House to House Electricity Co. (Limited).
Coventry Electric Supply Order - The City and County of Coventry.	Midland House to House Electricity Co. (Limited).
Crompton Electric Lighting Order - The Urban Sanitary District of Crompton.	Local Board.
Croydon Electric Lighting Order - The Parish and County Borough of Croydon.	Croydon Electric Supply Co. (Limited).
Croydon Electric Supply Order - The County Borough of Croydon.	South of England House to House Electricity Co. (Limited),
Darlington Electric Lighting Order - A portion of the Municipal Borough of Darlington.	Corporation.
Darlington Electric Supply Order - The Borough of Darlington.	Northern House to House Electricity Co. (Limited).
Derby Corporation Electric Lighting Order The Municipal Borough of Derby.	Corporation.
Dewsbury Electric Lighting Order - A portion of the Parish of Dewsbury.	National Electric Supply Co. (Limited).
Dover Electric Lighting Order - The Borough of Dover.	Corporation.
Dundee Electric Lighting Order - The Parliamentary Burgh of Dundee.	The Gas Commissioners and Town Council as Commissioners of Police.
Dundee Electric Supply Order - The City and Royal Burgh of Dundee.	Scottish House to House Electricity Co. (Limited).
Eastbourne Electric Supply Order - The Borough of Eastbourne.	Eastbourne Electric Light Co. (Limited).
Edinburgh and Leith Electric Supply Order. The City and Royal Burgh of Edinburgh and the Burgh of Leith.	Scottish House to House Electricity Co. (Limited).
Edinburgh Electric Light and Power Order. The Municipality and Royal Burgh of the City of Edinburgh.	Scottish Electric Supply Co. (Limited).
Fleetwood Electric Lighting Order - The Urban Sanitary District of Fleetwood.	Fleetwood Improvement Commissioners.

Name of Order and Description of Area.	Name of Promoters.
Folkestone Electric Lighting Provisional Order. The Municipal Borough of Folkestone.	Crompton and Co. (Limited)
Galway Electric Lighting Order - - - - - District over which the Galway Town Improvement Commissioners are the Urban Sanitary Authority.	Galway Electric Co.
Glasgow Electric Supply Order - - - - - The City and Royal Burgh of Glasgow, the Police Burghs of Maryhill, Partick, Hillhead, Govan, Govanhill, Kinning Park, Pollokshields East, and Pollokshields West.	Scottish House to House Electricity Co. (Limited).
Glasgow Electric Lighting Order - - - - - The City and Royal Burgh of Glasgow.	The Town Council.
Great Yarmouth Electric Lighting Order - The Borough of Great Yarmouth.	Corporation.
Hanley Electric Supply Order - - - - - The County Borough of Hanley.	Birmingham House to House Electricity Co. (Limited).
Harrogate Electric Lighting Order - - - - - A portion of the Burgh of Harrogate.	National Electric Supply Co. (Limited).
Hastings and St. Leonards-on-Sea Electric Supply Order. The Borough of Hastings (including St. Leonards-on-Sea).	Hastings and St. Leonards-on-Sea Electric Light Co. (Limited).
Hastings Electric Lighting Order - - - - - The Municipal Borough of Hastings.	Corporation.
Hawick Electric Supply Order - - - - - The Burgh of Hawick.	Scottish House to House Electricity Co. (Limited).
Hove Electric Lighting Order - - - - - The District and Parish of Hove.	Hove Commissioners.
Huddersfield Electric Lighting Order - The County and Municipal Borough of Huddersfield.	Corporation.
Ipswich Electric Lighting Order - - - - - The Borough of Ipswich.	Brush Electrical Engineering Co. (Limited).
Kelvininside Electric Lighting Order - The District of Kelvininside.	Kelvininside Electricity Co. (Limited).
Kingston - upon - Hull Electric Lighting Order. The Municipal Borough of Kingston-upon-Hull.	Corporation.
Kingston - upon - Thames and Surbiton Electric Supply Order. The Borough of Kingston - upon - Thames and District of Surbiton.	South of England House to House Electricity Co. (Limited).

Name of Order and Description of Area.	Name of Promoters.
Kingston - on - Thames, Surbiton, and Hampton Wick Electric Lighting Order. The Municipal Borough of Kingston-on-Thames, the Parish of Kingston-on-Thames, the Districts of the Surbiton Improvement Commissioners and of the Hampton Wick Local Board.	Corporation of Kingston on Thames, the Surbiton Improvement Commissioners and the Hampton Wick Local Board.
Lancaster Electric Lighting Order - - The Municipal Borough of Lancaster.	Corporation.
Leeds Electric Lighting Order - - The Borough of Leeds.	Electric Installation and Maintenance Co. (Limited).
Leeds Electric Lighting Order - - A portion of the Parish of Leeds.	National Electric Supply Co. (Limited).
Leeds Electric Supply Order - - The Borough of Leeds.	Yorkshire House to House Electricity Co. (Limited).
Leicester Electric Lighting Order - - The Municipal County Borough of Leicester.	Corporation.
Leicester Electric Supply Order - - The Borough of Leicester.	Midland House to House Electricity Co. (Limited).
Liverpool Electric Supply Order - - The City and Parish of Liverpool.	Liverpool House to House Electricity Co. (Limited).
Londonderry Electric Supply Order - The City of Londonderry.	Irish House to House Electricity Co. (Limited).
LONDON AND SUBURBS.	
Belgravia Electric Lighting Order - - A portion of the Parish of St. George, Hanover Square.	Chelsea Electricity Supply Co. (Limited).
City of London Electric Lighting Order - The City of London.	Brush Electrical Engineering Co. (Limited)
City of London Electric Lighting Order - The City of London and the Liberties thereof.	The Laing Wharton and Down Construction Syndicate (Limited).
City of Westminster Electrical Syndicate Order. A portion of the Parish of St. George, Hanover Square, and of the United Parishes of St. Margaret and St. John, Westminster.	City of Westminster Electrical Syndicate (Limited).
Crystal Palace and District Electric Lighting Order. Portions of following Districts, viz., Parishes of Lambeth and Camberwell, District of Lewisham District Board of Works, of Beckenham Local Board, and Borough of Crôydton.	Electric Installation and Maintenance Co. (Limited).
Fulham and Hammersmith Electric Supply Order. The Parish of Fulham. The Parish of Hammersmith (except Hammersmith Bridge and the approaches thereto).	House to House Electric Light Supply Co. (Limited).

Name of Order and Description of Area.	Name of Promoters.
Hammersmith and Fulham Electric Lighting Order. The Parishes of Hammersmith and Fulham.	Brush Electrical Engineering Co. (Limited)
Kensington and Knightsbridge Electric Lighting Order. Portions of the Parish of St. Mary Abbott, Kensington, and the United Parishes of St. Margaret and St. John the Evangelist, Westminster. The Parish of Paddington, the Parish of St. Marylebone, and the Parish of St. George, Hanover Square.	Kensington and Knightsbridge Electric Lighting Co. (Limited).
Lambeth Electric Supply Order - - The Parish of St. Mary, Lambeth.	House to House Electric Light Supply Co. (Limited).
London Electric Supply Corporation Electric Lighting (City) Order. The City of London and the Liberties thereof.	London Electric Supply Corporation (Ld.)
London Electric Supply Corporation Electric Lighting (Metropolitan) Order. Parish of St. Pancras. Parish of St. Mary, Islington. Parish of St. Leonard, Shoreditch. Parish of Paddington. Parish of St. Matthew, Bethnal Green. Parish of St. Luke, Middlesex. Parish of St. George-in-the-East. Hamlet of Mile End Old Town. Parish of St. John, Hampstead. Parish of St. Peter and St. Paul, Hammersmith. Parish of Fulham. District of Whitechapel. District of Hackney. District of Limehouse. District of Poplar. Parish of Lambeth (part of). Parish of Camberwell. Parish of St. George-the-Martyr, Southwark. District of Wandsworth. Parish of Woolwich. District of Plumstead. District of Lewisham. Borough of West Ham. Parish of East Ham (part of).	Do. do.
Metropolitan Electric Supply Co. Limited Lighting Order. The City of London. The Parishes of Paddington, St. John Hampstead, St. Pancras, St. Mary Lambeth, and so much of the Wandsworth District as comprises the Parishes of Clapham and Streatham.	Metropolitan Electric Supply Co. (Limited).

Name of Order and Description of Area.	Name of Promoters.
Metropolitan Electric Supply Co. Limited (City of London) Lighting Order. The City of London and the Liberties thereof.	Metropolitan Electric Supply Co. (Limited).
North London Electric Lighting Order - The Parishes of Hampstead, St. Leonard Shoreditch, St. Pancras, St. James and St. John Clerkenwell, St. Luke Old Street, St. Marylebone, St. Mary Islington, St. Matthew Bethnal Green, and the Districts of Whitechapel, Hackney, and Stoke Newington.	Brush Electrical Engineering Co. (Limited).
North London Electric Supply Order - The Parish of Islington and the District of the Hornsey Local Board.	House to House Electric Light Supply Co. (Limited).
North West London Electric Supply Order The Parish of Hampstead and the Districts of the Finchley Local Board, the Hendon Local Board, and the Willesden Local Board.	Do. do.
Paddington Electric Supply Order - The Parish of Paddington.	Do. do.
St. James' Electric Lighting Order - The Parish of St. James', Westminster.	St. James' and Pall Mall Electric Light Co. (Limited).
St. Margaret and St. John the Evangelist, Westminster, Electric Lighting Order. Portion of the United Parishes of St. Margaret and St. John the Evangelist, Westminster.	Messrs. Renshaw, King, and Co.
St. Martin-in-the-Fields and Strand Electric Supply Order. A portion of the parish of St. Martin-in-the-Fields, and a portion of the District of the Strand District Board of Works.	Messrs. A. and S. Gatti.
St. Pancras Electric Supply Order - The Parish of St. Pancras.	House to House Electric Light Supply Co. (Limited).
Wandsworth District Electric Supply Order. The District of the Wandsworth District Board of Works.	Do. do.
Westminster Electric Supply Corporation (Paddington and St. Marylebone) Electric Lighting Order. The Parishes of Paddington and St. Marylebone.	Westminster Electric Supply Corporation (Limited).

Name of Order and Description of Area.	Name of Promoters.
Malvern and Leigh Electric Supply Order The District of the Malvern Local Board, the Malvern Link Local Board, and the Leigh Special Drainage District.	Midland House to House Electricity Co. (Limited).
Malvern Electric Lighting Order - The Local Government District of Malvern.	Local Board.
Manchester Electric Lighting Order - A portion of the District of Manchester.	Brush Electrical Engineering Co. (Limited).
Manchester Electric Lighting Order The City of Manchester and the Liberties thereof.	The Laing Wharton and Down Construction Syndicate (Limited).
Manchester Electric Lighting Order - The City of Manchester.	Corporation.
Manchester, Salford, and District Electric Supply Order. The City of Manchester, the Borough of Salford, and Local Board Districts of Crumpsall, Failsworth, Openshaw, Gorton, Moss Side, Stretford, Withington, and Levenshulme.	Manchester House to House Electricity Co. (Limited).
Margate and Westgate-on-Sea Electric Light and Power Order. The Municipal Borough of Margate, and portions of the Parishes of St. John the Baptist Minster, and Acol.	Municipal Electric Light and Power Corporation (Limited).
Morecambe Electric Light and Power Order. A portion of the District of the Morecambe Local Board.	Messrs. T. R. Andrews and T. Preece.
Muir, Mavor, and Coulson (Limited) Electric Lighting Order. A portion of the City of Glasgow.	Muir, Mavor, and Coulson (Limited).
Newcastle-upon-Tyne Electric Supply Order. The City and County of Newcastle-upon-Tyne.	Northern House to House Electricity Co. (Limited).
Newport (Mon.) Electric Supply Order - The Municipal Borough of Newport.	Western House to House Electricity Co. (Limited).
Northampton Electric Lighting Provisional Order. The Municipal Borough of Northampton; the Rural Sanitary District of the Hardingstone Local Board; and parts of the Rural Sanitary Districts of the Northampton Union and the Hardingstone Union.	Northampton Electric Light and Power Co. (Limited).
Norwich Electric Lighting Order - The City and County of Norwich.	Brush Electrical Engineering Co. (Limited).
Nottingham Electric Lighting Order - The Borough of Nottingham.	Corporation.

Name of Order and Description of Area.	Name of Promoters.
Nottingham Electric Supply Order - The Borough of Nottingham.	Midland House to House Electricity Co. (Limited).
Oldham Electric Lighting Order - The Borough of Oldham.	Corporation.
Oldham Electric Supply Order - The County Borough of Oldham.	Lancashire and Cheshire House to House Electricity Co. (Limited).
Oxford Electric Lighting Order - The City of Oxford.	Electric Installation and Maintenance Co. (Limited).
Oxford Electric Supply Order - The District of the Local Board and Borough of Oxford.	Midland House to House Electricity Co. (Limited).
Partick, Hillhead, and Maryhill Electric Lighting Order. The Burghs of Partick, Hillhead, and Maryhill, the Parishes of West or Old Kilpatrick, East or New Kilpatrick, and portions of the parishes of Govan, Renfrew, and Maryhill.	The Partick, Hillhead, and Maryhill Gas Co. (Limited).
Plymouth Electric Supply Order - The Municipal Borough of Plymouth.	The Electric Trust (Limited).
Plymouth and District Electric Supply Order. The County Boroughs of Plymouth and Devonport; the District of the Local Board of Health for the District of East Stonehouse; and the Tything, or District of Compton Gifford.	Devon and Cornwall Electricity Supply Co. (Limited).
Portsmouth Electric Lighting Order - The Municipal Borough of Portsmouth.	Corporation.
Portsmouth Electric Lighting Order - The Municipal and County Borough of Portsmouth.	The Laing Wharton and Down Construction Syndicate (Limited).
Portsmouth Electricity Supply Order - A portion of the Borough of Portsmouth.	Portsmouth and South Hants Electricity Supply Co. (Limited).
Preston Electric Lighting Order - A portion of the Parish of Preston.	National Electric Supply Co. (Limited).
Preston and Fulwood Electric Supply Order. The County Borough of Preston, the Township of Fulwood, the District of the Fulwood Local Board, and the District of the Preston Union Rural Sanitary Authority.	Lancashire and Cheshire House to House Electricity Co. (Limited).
Reading Electric Supply Order. - The County Borough of Reading.	South of England House to House Electricity Co. (Limited).
Reading Electric Lighting Order. - The Borough of Reading.	Brush Electrical Engineering Co. (Limited).

Name of Order and Description of Area.	Name of Promoters.
Richmond (Surrey) Electric Lighting Order Richmond (Surrey).	Brush Electrical Engineering Co. (Limited).
Richmond, Mortlake, and Barnes Electric Supply Order. The Parishes of Richmond, Mortlake, and Barnes (excepting Hammer-smith Bridge and the approaches thereto).	South of England House to House Electricity Co. (Limited).
Rochdale Electric Supply Order - - The Borough of Rochdale.	Lancashire and Cheshire House to House Electricity Co. (Limited).
Salford Electric Lighting Order - - The Municipal County Borough of Salford.	Corporation.
Scarborough Electric Lighting Order - The Borough of Scarborough.	Brush Electrical Engineering Co. (Limited).
Scarborough Electric Lighting Order - The Borough of Scarborough.	Electric Installation and Maintenance Co. (Limited).
Scarborough Electric Supply Order - - The Borough of Scarborough.	Yorkshire House to House Electricity Co. (Limited).
Sevenoaks Electric Lighting Order - - The Local Board District of Sevenoaks.	The Electric Trust (Limited).
Southampton Electric Supply Order - The Borough of Southampton.	South of England House to House Electricity Co. (Limited).
Stafford Electric Lighting Order - - The Municipal Borough of Stafford.	Corporation.
Stockport Electric Lighting Order - - The Borough of Stockport.	Brush Electrical Engineering Co. (Limited).
Stockton-on-Tees Electric Lighting Order The Municipal Borough of Stockton-on-Tees.	Corporation.
Sunderland and Southwick Electric Supply Order. The Borough of Sunderland and the Township of Southwick.	Sunderland and District Electricity Supply Co. (Limited).
Tiverton Electric Lighting Order - - A portion of the Municipal Borough of Tiverton.	Corporation.
Torquay Electric Light and Power Order The District of the Local Board of Torquay.	Municipal Electric Light and Power Corporation (Limited).
Torquay and District Electric Supply Order. The District of the Local Board of Health for the District of Torquay.	Devon and Cornwall Electricity Supply Co. (Limited).
Tunbridge Wells Electric Supply Order - The Borough of Tunbridge Wells.	South of England House to House Electricity Co. (Limited).
Tunstall Electric Lighting Order - - The Local Board District of Tunstall.	The Electric Trust (Limited).

Name of Order and Description of Area.	Name of Promoters.
Walsall Electric Lighting Order - The Borough of Walsall.	Corporation.
Wigan Electric Lighting Order - The Borough of Wigan.	Do.
Windsor and Eton Electric Lighting Order. The Parishes of New Windsor, Clewer, Eton, and Datchet.	Windsor and Eton Electric Light Co (Limited).
Woking Electric Supply Co. (Woking and Weybridge) Order. Parishes of Woking and Weybridge.	Woking Electric Supply Co. (Limited).
Wolverhampton Electric Lighting Order The Municipal Borough of Wolver- hampton.	Corporation.
Worcester Electric Lighting Order The City of Worcester.	Do.
Worcester Electric Supply Order - The City of Worcester.	Midland House to House Electricity Co. (Limited).
Wrexham Electric Light and Power Order. The Municipal Borough of Wrexham.	Wrexham and District Electric Supply Co. (Limited).
York Electric Lighting Order - The City of York.	Corporation.
York Electric Lighting Order - A portion of the City of York.	National Electric Supply Co. (Limited).
York Electric Supply Order - The City and County of the City of York.	Yorkshire House to House Electricity Co. (Limited).

Of these applications (161 in number) 45 were made by local authorities and 116 by companies or individuals; 23 related wholly or in part to the county of London.

A large number of the applications related to districts outside the metropolitan area; and it was found that considerable alterations would be necessary before the model form of Order settled last year for the metropolis could be made applicable. The Board of Trade therefore settled a model form of Provisional Orders based upon those confirmed by Parliament last session which would be applicable to—

- (1.) Orders granted to local authorities, and
- (2.) Orders granted to companies outside the metropolis, and which in the case of the metropolis followed as closely as possible the forms adopted last year.

The orders granted to companies have, in every case, been granted with the consent of the local authority for the district, but in one instance the Board of Trade considered it necessary to hold a local inquiry.

In several instances applications were received from the local authority, and also from one or more companies for the same area. In such cases the Board of Trade have, in accordance with their rules, given the preference to the application of the local authority.

In the Orders and licenses granted to local authorities the Board of Trade have, after careful consideration of the representations made to them in favour of such a course by the local authorities acting as representatives of the ratepayers, inserted a clause authorising the local authority to transfer their powers, duties and liabilities to any company or person with the consent of the Board of Trade.

The following statement shows the manner in which the various applications have been dealt with:—

Title of Order.	How dealt with.
Aberdare Electric Supply Order - -	This Order was not proceeded with by the Undertakers.
Aberdeen Electric Supply Order (Scottish House to House, &c. Company).	An application was also received from the local authority to which preference was given by the Board of Trade in accordance with their rules, and this application was not therefore proceeded with.
Aberdeen Electric Lighting Order (Town Council).	A Bill to amend the Electric Lighting Acts is now before Parliament, and if it becomes law in sufficient time to justify the Board of Trade in granting the Order, the Order will be granted to the Town Council.
Accrington Electric Lighting Order -	Order granted.
Acton and Ealing Electric Supply Order -	The promoters failed to produce the consent of the local authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Ashton-under-Lyne Electric Light and Power Order.	Order granted.
Ayr Burgh Electric Lighting Order -	Do.
Bacup Electric Lighting Order -	Do.
Barnsley Electric Lighting Order -	Do.
Barrow-in-Furness Electric Supply Order -	The Promoters failed to produce the consent of the local authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Bedford Electric Lighting Order (Corporation.)	Order granted.
Bedford Electric Supply Order (Midland House to House, &c. Company).	An application was also received from the local authority, to which preference was given by the Board of Trade in accordance with their rules, and this application was not therefore proceeded with.
Belfast Electric Lighting Order -	Order granted.
Birkenhead Electric Lighting Order -	Do.
Birmingham Electric Supply Order -	The promoters failed to produce the consent of the local authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Blackburn Electric Lighting Order -	Order granted.
Blackpool Electric Lighting Order -	Do.
Bognor Electric Lighting Order -	Do.
Bolton Electric Supply Order -	The Promoters failed to produce the consent of the Local Authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.

Title of Order.	How dealt with.
Bootle-cum-Linacre Electric Supply Order	The Promoters failed to produce the consent of the Local Authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Bournemouth Electric Lighting (Brush, &c. Company) Order.	Granted for the district of the Bournemouth Improvement Commissioners and a portion of the District of the Poole Urban Sanitary Authority.
Bournemouth Electric Supply (South of England House to House, &c. Company) Order.	Granted for the Urban Sanitary District of Bournemouth.
Brighton and Hove Electric Supply Order	The Promoters failed to produce the consent of the Local Authorities or to satisfy the Board of Trade that it should be dispensed with. One of the Local Authorities, the Corporation of Brighton, propose to undertake certain works under an Order obtained by them in 1883, and the other, the Hove Commissioners, have applied for and obtained an Order. (<i>See below.</i>)
Bristol Electric Lighting Order (Brush, &c. Company).	The Board of Trade held that the notice given by the Promoters under section 4, subsection 1, of the Electric Lighting Act, 1882, did not comply with the requirements of the Act, and refused to grant the Order.
Bristol Electric Supply Order (Western House to House, &c. Company).	The Promoters failed to produce the consent of the Local Authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Burnley Electric Lighting Order	Order granted.
Burton - upon - Trent Electric Lighting Order.	Do.
Bury Electric Lighting Order (Corporation).	Do.
Bury Electric Supply Order (Lancashire and Cheshire House to House, &c. Co.).	An application was also received from the Local Authority, to which preference was given by the Board of Trade in accordance with their rules, and this application was not therefore proceeded with.
Cambridge Electric Lighting Order	Order granted.
Cardiff Electric Lighting Order (Brush, &c. Company).	The Promoters failed to produce the consent of the Local Authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Cardiff Electric Supply Order (Western House to House, &c. Co.).	Do. do.

Title of Order.	How dealt with.
Carlisle Electric Lighting Order - -	The Board of Trade held that the notice given by the Promoters under section 4, subsection 1, of the Electric Lighting Act, 1882, did not comply with the requirements of the Act, and refused to grant the Order.
Chatham, Rochester, and District Electric Lighting Order.	Order granted.
Cheltenham Electric Light Order (Corporation).	Do.
Cheltenham Electric Lighting Order (Laing, Wharton, and Down Construction Syndicate).	Order not proceeded with by the Undertakers.
Cheltenham Electric Supply Order (Midland House to House, &c. Company).	An application was also received from the local authority, to which preference was given by the Board of Trade in accordance with their rules, and this application was not therefore proceeded with.
Chester Electric Lighting Order - -	Order granted.
Coatbridge Electric Supply Order -	Do.
Cork Electric Supply Order - -	The Promoters failed to produce the consent of the local authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Coventry Electric Supply Order - -	Do. do.
Crompton Electric Lighting Order -	The Board of Trade granted the Order, and scheduled it to a Confirmation Bill, but the Promoters ultimately desired to abandon it.
Croydon Electric Lighting Order - - (Croydon Electric Supply Company.)	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Croydon Electric Supply Order - - (South of England House to House, &c. Company.)	Do. do.
Darlington Electric Lighting Order - (Corporation.)	Order granted.
Darlington Electric Supply Order - (Northern House to House, &c. Company.)	An application was also received from the local authority, to which preference was given by the Board of Trade in accordance with their rules, and this application was not therefore proceeded with.
Derby Corporation Electric Lighting Order.	Order granted.
Dewsbury Electric Lighting Order -	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.

Title of Order.	How dealt with.
Dover Electric Lighting Order - -	Order granted.
Dundee Electric Lighting Order - - (Gas Commissioners and Police Commissioners.)	A Bill to amend the Electric Lighting Acts is now before Parliament, and if it becomes law, this Order will be granted.
Dundee Electric Supply Order - - (Scottish House to House, &c. Company.)	An application was also received from the local authority, to which preference was given by the Board of Trade in accordance with their rules, and this application was not therefore proceeded with.
Eastbourne Electric Supply Order -	Order granted.
Edinburgh and Leith Electric Supply Order.	The Promoters failed to produce the consent of the local authorities, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Edinburgh Electric Light and Power Order.	Do. do.
Fleetwood Electric Lighting Order -	Order granted.
Folkestone Electric Lighting Provisional Order.	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Galway Electric Lighting Order - -	Order granted.
Glasgow Electric Supply Order - - (Scottish House to House, &c. Company.)	An application was also received from the local authority, to which preference was given by the Board of Trade in accordance with their rules, and this application was not therefore proceeded with.
Glasgow Electric Lighting Order - (Town Council.)	A Bill to amend the Electric Lighting Acts is now before Parliament, and if it becomes law, this Order will be granted.
Great Yarmouth Electric Lighting Order -	Order granted.
Hanley Electric Supply Order - -	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Harrogate Electric Lighting Order -	Do. do.
Hastings and St. Leonards-on-Sea Electric Supply Order.	Order granted.
Hastings Electric Lighting Order - (Corporation.)	Order granted (certain public purposes only).
Hawick Electric Supply Order - -	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.

Title of Order.	How dealt with.
Hove Electric Lighting Order	Order granted.
Huddersfield Electric Lighting Order	Do.
Ipswich Electric Lighting Order	The Board of Trade held that the notice given by the Promoters under section 4, sub-section 1, of the Electric Lighting Act, 1882, did not comply with the requirements of the Act, and refused to grant the Order.
Kelvinside Electric Lighting Order	This application is still under consideration.
Kingston-upon-Hull Electric Lighting Order.	Order granted.
Kingston-upon-Thames and Surbiton Electric Supply Order.	The Promoters failed to produce the consent of the local authorities or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Kingston-on-Thames, Surbiton, and Hampton Wick Electric Lighting Order.	Three local authorities applied for this Order, by which it was proposed to constitute a joint authority for electric lighting purposes. The Board of Trade were advised that the Electric Lighting Acts gave them no power to constitute an authority for such a purpose, and they were therefore unable to grant the Order.
Lancaster Electric Lighting Order	Order granted.
Leeds Electric Lighting Order (Electric Installation, &c. Co.)	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Leeds Electric Lighting Order (National Electric Supply Co.)	Do. do. do.
Leeds Electric Supply Order (Yorkshire House to House, &c. Co.)	Do. do. do.
Leicester Electric Lighting Order (Corporation.)	Order granted.
Leicester Electric Supply Order (Midland House to House, &c. Co.)	An application was also received from the local authority, to which preference was given by the Board of Trade in accordance with their rules, and this application was not therefore proceeded with.
Liverpool Electric Supply Order	The Promoters failed to produce the consent of the local authority, or so satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Londonderry Electric Supply Order	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.

Title of Order.	How dealt with.
LONDON AND SUBURBS.	
Belgravia Electric Lighting Order	The Board of Trade decided to refuse to grant Orders in respect of those portions of the metropolis which were dealt with by the various Provisional Orders of last Session, on the ground that it was not desirable to interfere with the arrangements then made until further experience had been gained.
City of London Electric Lighting Order - (Brush, &c. Company.)	The area of supply applied for by this Order was included in the areas granted to two Companies last Session, and the Board of Trade refused to grant the Order.
City of London Electric Lighting Order - (Laing Wharton and Down Construction Syndicate.)	This application is still under consideration.
City of Westminster Electrical Syndicate Order.	Do. do. do.
Crystal Palace and District Electric Lighting Order.	The Board of Trade refused to grant the Order, for the reason shown in the case of the Belgravia Electric Lighting Order above referred to.
Fulham and Hammersmith Electric Supply Order. (House to House, &c. Company.)	Order granted.
Hammersmith and Fulham Electric Lighting Order. (Brush, &c. Company.)	The Promoters failed to produce the consent of the local authorities or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Kensington and Knightsbridge Electric Lighting Order.	Do. do. do.
Lambeth Electric Supply Order - London Electric Supply Corporation Electric Lighting (City) Order.	The Board of Trade refused to grant the Order for the following reasons:— As regards Paddington, the Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with. As regards the other districts applied for, for the reason shown in the case of the Belgravia Electric Lighting Order above mentioned.
London Electric Supply Corporation Electric Lighting (Metropolitan) Order.	Order granted.
	The Promoters failed to produce the consent of the local authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
	Order granted for the whole of the parish of St. George the Martyr, Southwark, together with a portion of the parish of Camberwell.

Title of Order.	How dealt with.
Metropolitan Electric Supply Co. (Limited) Lighting Order.	Order granted for the parish of Paddington.
Metropolitan Electric Supply Co. (Limited) (City of London) Lighting Order.	The Promoters failed to produce the consent of the local authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
North London Electric Lighting Order - (Brush, &c. Company.)	The Board of Trade refused to grant the Order for the reason shown in the case of the Bristol Electric Lighting Order (Brush, &c. Company) above referred to.
North London Electric Supply Order -	Order granted for the parish of Islington.
North-west London Electric Supply Order	The Promoters abandoned their application so far as the districts of the Finchley and Hendon Local Boards were concerned, and failed to produce the consent of the other two local authorities, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to proceed.
Paddington Electric Supply Order -	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order. An Order for this parish was granted to the Metropolitan Electric Supply Company, Limited. (<i>See above.</i>)
St. James' Electric Lighting Order -	Order granted.
St. Margaret and St. John the Evangelist, Westminster, Electric Lighting Order.	The Board of Trade refused to grant the Order, for the reason shown in the case of the Belgravia Electric Lighting Order above referred to.
St. Martin-in-the-Fields and Strand Electric Supply Order.	Do. do.
St. Pancras Electric Supply Order -	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order. The local authority propose themselves to commence to supply electricity under an Order obtained by them in 1883.
Wandsworth District Electric Supply Order.	Order granted.
Westminster Electric Supply Corporation (Paddington and St. Marylebone) Electric Lighting Order.	This Order was not proceeded with by the Undertakers.
Malvern and Leigh Electric Supply Order	The Promoters failed to produce the consent of the local authorities or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order. The local authority for Malvern obtained an Order for their own district (<i>see below</i>).

Title of Order.	How dealt with.
Malvern Electric Lighting Order -	Order granted.
Manchester Electric Lighting Order (Brush, &c. Company).	The Promoters failed to produce the consent of the local authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order. The local authority applied for and obtained an Order for a portion of the city of Manchester.
Manchester Electric Lighting Order (Laing Wharton and Down Construction Syndicate).	Do. do. do.
Manchester Electric Lighting Order (Corporation).	Order granted for a portion of the city.
Manchester, Salford, and District Electric Supply Order (Manchester House to House, &c. Company).	This application is still under consideration as far as regards the districts of the Moss Side and Stretford Local Boards. It will not be proceeded with for the remainder of the area, the consent of the local authorities not having been obtained.
Margate and Westgate-on-Sea Electric Light and Power Order.	The Promoters failed to produce the consent of the local authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Morecambe Electric Light and Power Order.	Order granted.
Muir, Mavor, and Coulson (Limited), Electric Lighting Order.	An application was also received from the local authority, to which preference was given by the Board of Trade in accordance with their rules, and this application was not therefore proceeded with.
Newcastle-upon-Tyne Electric Supply Order.	The Promoters failed to produce the consent of the local authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Newport (Mon.) Electric Supply Order -	Do. do. do.
Northampton Electric Lighting Provisional Order.	Order granted for the Municipal Borough of Northampton, and portions of the Rural Sanitary Districts of the Northampton and Hardingstone Unions. The original application of the Promoters included the district of the Hardingstone Local Board, and the local board being equally divided on the question of consenting to the inclusion of their district within the area of supply, the Board of Trade appointed Major Marinidin to hold a local inquiry, and on his recommendation decided to exclude this district from the Order.

Title of Order.	How dealt with.
Norwich Electric Lighting Order	The Board of Trade refused to grant the Order for the reason shown in the case of the Bristol Electric Lighting Order (Brush, &c. Co.) above referred to.
Nottingham Electric Lighting Order (Corporation).	Order granted.
Nottingham Electric Supply Order (Midland House to House, &c. Company).	An application was also received from the local authority, to which preference was given by the Board of Trade in accordance with their rules, and this application was not therefore proceeded with.
Oldham Electric Lighting Order (Corporation).	Order granted.
Oldham Electric Supply Order - (Lancashire and Cheshire House to House, &c. Company.)	An application was also received from the local authority, to which preference was given by the Board of Trade in accordance with their rules, and this application was not therefore proceeded with
Oxford Electric Lighting Order - (Electric Installation and Maintenance Company.)	Order granted.
Oxford Electric Supply Order - (Midland House to House, &c. Company.)	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Partick, Hillhead, and Maryhill Electric Lighting Order.	The Promoters had no power under their Memorandum of Association to supply electricity or to expend their capital for that purpose. They applied for such powers by Bill, which was, however, thrown out. The Board of Trade consequently did not proceed with the Order.
Plymouth Electric Supply Order - (The Electric Trust, Limited.)	This Order was not proceeded with by the Undertakers.
Plymouth and District Electric Supply Order.	Order granted for the borough of Plymouth.
Portsmouth Electric Lighting Order - (Corporation.)	Order granted.
Portsmouth Electric Lighting Order - (Laing, Wharton, and Down Construction Syndicate.)	This Order was not proceeded with by the Undertakers.
Portsmouth Electricity Supply Order - (Portsmouth and South Hants Electricity Supply Company, Limited.)	An application was also received from the local authority, to which preference was given by the Board of Trade in accordance with their rules, and this application was not therefore proceeded with.
Preston Electric Lighting Order - (National Electric Supply Company Limited.)	Order granted.
Preston and Fulwood Electric Supply Order. (Lancashire and Cheshire House to House, &c. Company.)	Do.

Title of Order.	How dealt with.
Reading Electric Supply Order : - (South of England House to House, &c. Company.)	The Promoters failed to produce the consent of the local authority or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Reading Electric Lighting Order - (Brush, &c. Company.)	The Board of Trade refused to grant the Order for the reason shown in the case of the Bristol Electric Lighting (Brush, &c. Company) Order above referred to.
Richmond (Surrey) Electric Lighting Order	Do. do.
Richmond, Mortlake, and Barnes Electric Supply Order.	The Promoters failed to produce the consent of the local authorities or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Rochdale Electric Supply Order -	Do. do.
Salford Electric Lighting Order	Order granted.
Scarborough Electric Lighting Order - (Brush, &c. Company.)	The Board of Trade refused to grant the Order for the reason shown in the case of the Bristol Electric Lighting Order (Brush, &c. Company) above referred to.
Scarborough Electric Lighting Order - (Electric Installation and Maintenance Co.)	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Scarborough Electric Supply Order - (Yorkshire House to House, &c. Company.)	Do. do.
Sevenoaks Electric Lighting Order -	Order granted.
Southampton Electric Supply Order	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Stafford Electric Lighting Order -	Order granted.
Stockport Electric Lighting Order	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Stockton-on-Tees Electric Lighting Order	Order granted.
Sunderland and Southwick Electric Supply Order.	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Tiverton Electric Lighting Order -	Order granted.
Torquay Electric Light and Power Order - (Municipal Electric Light and Power Corporation, Limited.)	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.

Title of Order.	How dealt with.
Torquay and District Electric Supply Order. (Devon and Cornwall Electricity Supply Company, Limited.)	The Promoters failed to produce the consent of the local authority, or to satisfy the Board of Trade that it should be dispensed with, and the Board of Trade refused to grant the Order.
Tunbridge Wells Electric Supply Order -	Do. do.
Tunstall Electric Lighting Order - - -	Order granted.
Walsall Electric Lighting Order - - -	Do.
Wigan Electric Lighting Order - - -	Do.
Windsor and Eton Electric Lighting Order	Order granted for the district of the New Windsor Urban Sanitary Authority and a portion of the district of the Eton Rural Sanitary Authority.
Woking Electric Supply Company (Woking and Weybridge) Order.	Order granted for the parish of Woking.
Wolverhampton Electric Lighting Order -	Order granted.
Worcester Electric Lighting Order - - - (Corporation.)	Do.
Worcester Electric Supply Order - - - (Midland House to House, &c. Company.)	An application was also received from the local authority, to which preference was given by the Board of Trade in accordance with their rules, and this application was not, therefore, proceeded with.
Wrexham Electric Light and Power Order	Order granted.
York Electric Lighting Order - - - (Corporation.)	Do.
York Electric Lighting Order - - - (National Electric Supply Company, Limited.)	An application was also received from the local authority, to which preference was given by the Board of Trade in accordance with their rules, and this application was not, therefore, proceeded with.
York Electric Supply Order - - - (Yorkshire House to House, &c. Company.)	Do. do.

The Provisional Orders granted by the Board of Trade last session and referred to in the last report were confirmed by Parliament with the exception of the Metropolitan Electric Supply Co. (South London) Lighting Order, which was withdrawn by the Promoters.

LICENSES.

The following applications for licenses have been received since the date of the last Report:—

Name of Company, Body, or Person applying.	Name of District.
Northampton Electric Light and Power Co. (Limited).	The Municipal Borough of Northampton, the district of the Rural Sanitary Authorities of the Northampton and Hardingstone Unions, and the District of the Hardingstone Local Board.

Name of Company, Body, or Person applying.	Name of District.
The Corporation of Dublin - - -	City of Dublin (private purposes only).
City of Westminster Electrical Syndicate (Limited).	A portion of the United Parishes of St. Margaret and St. John, Westminster.
Mr. H. G. Massingham - - -	Certain streets within the City of Bath.
Crompton and Co. (Limited) - - -	The Borough of Chelmsford.

Of the above applications the first two have been granted by the Board of Trade, the District of the Hardingstone Local Board being excluded from the area of supply scheduled to the Northampton license; the application of the City of Westminster Electrical Syndicate, Limited, was not entertained, and the applications in respect of Bath and Chelmsford are still under consideration.

The licenses referred to in the last report were dealt with in the manner shown in the following statement:—

Name of Company applying and Name of District.	How dealt with.
Wimbledon Local Board - - - (Local Board District of Wimbledon.)	License granted on 2nd October.
House to House Electric Light Supply Co. (Limited). (Part of the Parish of Kensington St. Mary Abbott.)	A Provisional Order was granted to the applicants for the area included in this application which was not proceeded with.
Newcastle-upon-Tyne Electric Supply Co. (Limited). (The City of Newcastle-upon-Tyne.)	License granted on 21st March.
Newcastle and District Electric Lighting Co. (Limited). (The City of Newcastle-upon-Tyne.)	Do. do.
Chelsea Electricity Supply Co. (Limited) - (Part of the Parish of Kensington St. Mary Abbott.)	A Provisional Order was granted to the applicants for the area included in this application which was not proceeded with.
House to House Electric Light Supply Co. (Limited). (Parish of St. Martin-in-the-Fields.)	The application was not entertained.
House to House Electric Light Supply Co. (Limited). (Parish of St. George the Martyr, Southwark, and the District of the St. Saviour's District Board of Works.)	Do. do.
Southampton Electric Light and Power Co. (Limited).	License granted on the 12th April.

The Regulations prepared by the Board of Trade for the purposes of section 4 of the Electric Lighting Act, 1888, referred to in the last report, have been settled, and, in any case in which their attention has been called to the existence of overhead electric lines to which that section would apply, a notice has been served by the Board of Trade upon the owners or users of such lines, requiring them to comply with the Regulations.

A question having arisen as to the interpretation to be placed upon the portion of the Schedule of the Electric Lighting Act, 1882, defining local authorities in Scotland, the Board of Trade consulted the Scotch Office, who were of opinion that in certain cases in which authorities in Scotland were authorised to supply gas, they were not the local authority for electric lighting purposes in the capacity in which they supplied gas, and would not be able to utilise the gas rates for electric lighting purposes in the event of their obtaining powers to supply electrical energy.

A Bill to amend the Schedule was therefore introduced.

It is now one month since the Bill was introduced.

(Signed)

HENRY G. CALCRAFT.

Board of Trade, June 30, 1890.

(Continued on page 27)

APPENDIX.

Regulations for the protection of the Public Safety and of the Electric Lines and Works of the Postmaster General, and of other Electric Lines and Works, prescribed by the Board of Trade under the provisions of the Electric Lighting Act, 1888.

IN these regulations the words, terms, and expressions to which by the Electric Lighting Acts, 1882 and 1888, meanings are assigned, shall have the same respective meanings, provided that in these regulations—

“Energy” means electrical energy, and for the purposes of the Electric Lighting Act, 1888, and these regulations, electrical energy shall be deemed to be an agency within the meaning of the word electricity as defined in the Electric Lighting Act, 1882.

“Conductor” means an electric wire or line used for the supply of energy.

“Aerial conductor” means a conductor which is placed above ground in the open air.

“Low-pressure conductor” means a conductor in which the difference of electric potential either between that conductor and earth or between that conductor or any part thereof and any other conductor on the same poles or supports does not exceed 300 volts, if the supply be on the continuous current system, or the equivalent of 150 volts if on the alternating current system. A difference of potential on the alternating current system shall be deemed to be the equivalent of a difference of potential on the continuous current system, when it produces an equal heating effect if applied to the ends of a thin stretched wire or carbon filament.

“High-pressure conductor” means a conductor in which the difference of electric potential as above described is greater than that of a low-pressure conductor.

REGULATIONS.

1. An aerial conductor in any street shall not in any part thereof be at a less height from the ground than 20 feet, or where it crosses a street, 30 feet, or within 6 feet of any building or erection other than a support for the conductor, except where brought into a building for the purpose of supply.

Height from ground and distance from buildings, &c.

2. Every aerial conductor shall be attached to supports at intervals not exceeding 200 feet where the direction of the conductor is straight, or 150 feet where this direction is curved, or where the conductor makes a horizontal angle at the point of support.

Maximum intervals between supports.

3. Every support of aerial conductors shall be of a durable material, and properly stayed against forces due to wind pressure, change of direction of the conductors, or unequal lengths of span, and the conductors and suspending wires (if any) must be securely attached to insulators fixed to the supports. The factor of safety for the suspended wires shall be at least 6 and for all other parts of the structure at least 12, taking the maximum possible wind pressure at 50 pounds per square foot. No addition need be made for a possible accumulation of snow.

Supports, construction and erection of.

4. Every support, if of metal, shall be efficiently connected to earth, and if of wood or other non-conducting material, shall be protected from lightning by a lightning conductor fastened to the support along its entire length, and projecting above the support to a height of at least six inches, such lightning conductor being efficiently connected to earth.

Connexion of support to earth.

A support shall be efficiently connected to earth when it is connected to metallic mains for water supply outside of buildings, or, where these are not available, to a mass of metal having a total surface of at least four square feet, buried to a depth of at least

Efficient earth connexion defined.

three feet in moist earth, provided that in either case the connecting conductor must possess a mechanical strength, and offer a passage to electrical discharges, equal to that of a strand of seven No. 16 galvanised iron wires.

- Lightning protectors.** 5. Every aerial conductor shall be protected by efficient lightning protectors of pattern approved by the Board of Trade.
- Angle of crossing thoroughfares.** 6. Where any conductor crosses a street, the angle between such conductor and the direction of the street at the place of such crossing shall not be less than 60 degrees, and the spans shall be as short as possible.
- Crossing other wires.** 7. Where any aerial conductor is erected so as to cross any other aerial conductor or any suspended wire used for purposes other than the supply of energy, precautions shall be taken by the owners of such crossing conductor against the possibility of that conductor coming into contact with the other conductor or wire, or of such other conductor or wire coming into contact with such crossing conductor by breakage or otherwise.
- Maximum working current.** 8. The maximum working current in any aerial conductor shall not be sufficient to raise the temperature of the conductor in any part to such an extent as to materially alter the physical condition or specific resistance of the insulating covering, if any, or in any case to raise such temperature to a greater extent than 30° of Fahrenheit's thermometer, and efficient automatic means shall be provided which will render it impossible for this maximum working current to be by any accident exceeded to the extent of 25 per centum, even for short intervals of time; and special care shall be taken that the cross sectional area and conductivity at joints is sufficient to avoid local heating, and that the joints are protected against corrosion.
- High pressure conductors to be insulated.** 9. Every high-pressure aerial conductor must be continuously insulated with a durable and efficient material to be approved by the Board of Trade, to a thickness of not less than one-tenth part of an inch, and in cases where the extreme difference of potential in the circuit exceeds 2,000 volts, the thickness of insulation must not be less in inches or parts of an inch than the number obtained by dividing the number expressing the volts by 20,000. This insulation must be further efficiently protected on the outside against injury or removal by abrasion. If this protection be wholly or partly metallic it must be efficiently connected to earth, so, however, as not to cause undue disturbance to other electric lines or works by electrostatic induction or otherwise.
- Specification of insulation.** 10. The material used for insulating any high-pressure aerial conductor must be such as will not be liable to injurious change of physical structure or condition when exposed to any temperature between the limits of 10° F. and 150° F., or to contact with the ordinary atmosphere of towns or manufacturing districts.
- Minimum insulation resistance allowable.** 11. The insulation resistance of any circuit using high-pressure aerial conductors, including all devices for producing, consuming, or measuring energy, connected to such circuit, shall be such that should any part of the circuit be put to earth, the leakage current shall not exceed $\frac{1}{25}$ th of an ampère in the case of continuous currents, or $\frac{1}{50}$ th of an ampère in the case of alternating currents. Every such circuit containing high-pressure conductors shall be fitted with an indicating device which shall continuously indicate if the insulation resistance of either conductor fall below the conditions required by this regulation.
- Indicator of leakage.** 12. Every aerial high-pressure conductor shall be efficiently suspended by means of non-metallic ligaments to suspending wires, so that the weight of the conductor does not produce in it any sensible stress in the direction of its length, and the insulated conductors and suspending wires, where attached to supports, shall be in contact only with material of highly insulating quality, and shall be so attached and guarded, that in case they break away it shall not be possible for them to fall away clear of the support.
- Suspension of conductors.** 13. In the case of aerial conductors carrying alternative currents, the two conductors constituting the line and return for any circuit shall be run parallel with each other, and at a distance apart not exceeding eighteen inches.
- Protection of telegraph and telephone wires from interference.** 14. The owner of every aerial conductor shall be responsible for the efficiency of every support to which such conductor is attached, and every support shall be efficiently marked with such mark indicating the ownership of the conductor as the Board of Trade shall approve.
- Owner of conductor responsible for supports.**

15. Every aerial conductor, including its supports and all the structural parts and electrical appliances and devices belonging to or connected with such conductor shall be duly and efficiently supervised and maintained by or on behalf of the owners as regards both electrical and mechanical conditions. Maintenance

16. An aerial conductor shall not be permitted to remain erected after it has ceased to be used for the supply of energy, unless the owners of such conductors intend within a reasonable time again to take it into use. Unused conductors to be removed.

17. Every aerial conductor shall be placed and used with due regard to electric lines and works from time to time used or intended to be used for the purpose of telegraphic communication or the currents in such electric lines and works, and every reasonable means shall be employed in the placing and use of aerial conductors to prevent injurious affection, whether by induction or otherwise, to any such electric lines or works or the currents therein.

18. (a.) A notice describing every aerial conductor erected or used for the supply of energy shall forthwith, upon receipt of these regulations, be served upon the Postmaster General, together with a plan showing the mode and position in which such conductor is erected.

(b.) The Postmaster General, upon consideration of such notice and plan, may require such alteration in the position or mode of erection, or mode of use of such conductor, or compliance with such other conditions as he may think fit, having regard to the protection of the electric lines or works of the Postmaster General, and any failure on the part of the body or person owning or using, or entitled to use, the said conductor to comply with such requirements shall be deemed to be a non-compliance with these regulations.

(c.) Any notice required to be served upon the Postmaster General under these regulations may be served by being addressed to him and left at or transmitted through the post to the General Post Office, London, and any notice required to be served on the body or person owning or using, or entitled to use, any aerial conductor, may be served by being addressed to such body or person and left at, or transmitted through the post to, their or his office or last known place of address.

REPORT

BY THE

BOARD OF TRADE

RESPECTING THE

APPLICATIONS to and PROCEEDINGS of the
BOARD OF TRADE under the above-mentioned ACTS
during the past year.

(Presented pursuant to Act of Parliament.)

*Ordered, by The House of Commons, to be Printed,
1 July 1890.*

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[*Price 3d.*]

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 1) BILL.

Cambridge Electric Lighting Order, 1890.

The Undertakers under this Order are the Corporation of Cambridge.

The area of supply is the Municipal Borough of Cambridge.

The Order contains provisions that the Corporation shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

The Order also contains provisions—

(1.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(2.) For the execution of the necessary works and the breaking-up of streets, &c., and the alteration of pipes, &c. under streets.

(3.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(4.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(5.) For the supply, use, certifying, inspection, &c., of meters.

(6.) For the application of moneys received by the Undertakers in respect of the Undertaking.

(7.) For the transfer to any company or person of the powers, duties, and liabilities of the Corporation under the Order by means of a deed to be approved by the Board of Trade, upon such terms and subject to such exceptions and modifications (if any), and for such period, as may be specified therein.

(8.) For the revocation of the Order under certain circumstances.

Dover Electric Lighting Order, 1890.

The Undertakers under this Order are the Corporation of Dover.

The area of supply is the Borough of Dover.

The Order contains similar provisions to those referred to in the case of the previous Order.

Hove Electric Lighting Order, 1890.

The Undertakers are the Hove Commissioners.

The area of supply is the Town and District of Hove.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Walsall Electric Lighting Order, 1890.

The Undertakers are the Corporation of Walsall.

The area of supply is the Borough of Walsall.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Wolverhampton Electric Lighting Order, 1890.

The Undertakers are the Corporation of Wolverhampton.

The area of supply is the Municipal Borough of Wolverhampton.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Worcester Electric Lighting Order, 1890.

The Undertakers are the Corporation of Worcester.

The area of supply is the City of Worcester.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Board of Trade, }
6 June 1890. }

Courtenay Boyle.

ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 1) BILL.

MEMORANDUM stating the Nature of the
Proposals contained in the PROVISIONAL
Orders included in the Electric Lighting
ORDERS CONFIRMATION (No. 1) BILL.

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[*Price 3 d.*]

203.

H. 17, 6. 90.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 2) BILL.

Burnley Electric Lighting Order, 1890.

The Undertakers under this Order are the Corporation of Burnley.

The area of supply is the Municipal Borough of Burnley.

The Order contains provisions that the Corporation shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

The Order also contains provisions—

(1.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(2.) For the execution of the necessary works and the breaking-up of streets, &c., and the alteration of pipes, &c. under streets.

(3.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(4.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(5.) For the supply, use, certifying, inspection, &c., of meters.

(6.) For the application of moneys received by the Undertakers in respect of the Undertaking.

(7.) For the transfer to any company or person of the powers, duties, and liabilities of the Corporation under the Order by means of a deed to be approved by the Board of Trade, upon such terms and subject to such exceptions and modifications (if any), and for such period, as may be specified therein.

(8.) For the revocation of the Order under certain circumstances.

Bury Electric Lighting Order, 1890.

The Undertakers are the Corporation of Bury.

The area of supply is the Municipal Borough of Bury.

The Order contains similar provisions to those referred to in the case of the previous Order.

Chester Electric Lighting Order, 1890.

The Undertakers are the Corporation of Chester.

The area of supply is the Urban Sanitary District of the City of Chester.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Fleetwood Electric Lighting Order, 1890.

The Undertakers are the Fleetwood Improvement Commissioners.

The area of supply is the Urban Sanitary District of Fleetwood.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Lancaster Electric Lighting Order, 1890.

The Undertakers are the Corporation of Lancaster.

The area of supply is the Municipal Borough of Lancaster.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Salford Electric Lighting Order, 1890.

The Undertakers are the Corporation of Salford.

The area of supply is the Municipal County Borough of Salford.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Board of Trade, }
6 June 1890. } *Courtenay Boyle.*

ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 2) BILL.

MEMORANDUM stating the Nature of the
Proposals contained in the PROVISIONAL
Orders included in the ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 2) BILL.

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[*Price 1d.*]

204.

H.—17, 6. 90.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 3) BILL.

Bacup Electric Lighting Order, 1890.

The Undertakers under this Order are the Corporation of Bacup.

The area of supply is the Municipal Borough of Bacup.

The Order contains provisions that the Corporation shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

The Order also contains provisions—

(1.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(2.) For the execution of the necessary works, and the breaking-up of streets, &c., and the alteration of pipes, &c. under streets.

(3.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(4.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(5.) For the supply, use, certifying, inspection, &c., of meters.

(6.) For the application of moneys received by the Undertakers in respect of the Undertaking.

(7.) For the transfer to any company or person of the powers, duties, and liabilities of the Corporation under the Order by means of a deed to be approved by the Board of Trade, upon such terms and subject to such exemptions and modifications (if any), and for such period, as may be specified therein.

(8.) For the revocation of the Order under certain circumstances.

Bedford Electric Lighting Order, 1890.

The Undertakers are the Corporation of Bedford.

The area of supply is the Municipal Borough of Bedford.

The Order contains similar provisions to those referred to in the case of the previous Order.

Huddersfield Electric Lighting Order, 1890.

The Undertakers are the Corporation of Huddersfield.

The area of supply is the County and Municipal Borough of Huddersfield.

The Order contains similar provisions to those referred to in the case of the previous Orders.

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 3) BILL.

Malvern Electric Lighting Order, 1890.

The Undertakers are the Malvern Local Board.

The area of supply is the Local Government District of Malvern.

The Order contains provisions similar to those referred to in the case of the previous Orders.

Oldham Electric Lighting Order, 1890.

The Undertakers are the Corporation of Oldham.

The area of supply is the Borough of Oldham.

The Order contains provisions similar to those referred to in the case of the previous Orders.

Stockton-on-Tees Electric Lighting Order, 1890.

The Undertakers are the Corporation of Stockton-on-Tees.

The area of supply is the Municipal Borough of Stockton-on-Tees.

The Order contains provisions similar to those referred to in the case of the previous Orders.

Board of Trade,
6 June 1890. }

Courtenay Boyle.

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 3) BILL.

MEMORANDUM stating the Nature of the
Proposals contained in the PROVISIONAL
ORDERS included in the ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 3) BILL.

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[Price 1 d.]

205.

H.—17, G. 30.

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 4) BILL.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 4) BILL.

Accrington Electric Lighting Order, 1890.

The Undertakers under this Order are the Corporation of Accrington.

The area of supply is the Municipal Borough of Accrington.

The Order contains provisions that the Corporation shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

The Order also contains provisions—

(1.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(2.) For the execution of the necessary works, and the breaking-up of streets, &c., and the alteration of pipes, &c. under streets.

(3.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(4.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(5.) For the supply, use, certifying, inspection, &c., of meters.

(6.) For the application of moneys received by the Undertakers in respect of the Undertaking.

(7.) For the transfer to any company or person of the powers, duties, and liabilities of the Corporation under the Order by means of a deed to be approved by the Board of Trade, upon such terms and subject to such exceptions and modifications (if any), and for such period, as may be specified therein.

(8.) For the revocation of the Order under certain circumstances.

Barnsley Electric Lighting Order, 1890.

The Undertakers are the Corporation of Barnsley.

The area of supply is the Municipal Borough of Barnsley.

The Order contains similar provisions to those referred to in the case of the previous Order.

Blackpool Electric Lighting Order, 1890.

The Undertakers are the Corporation of Blackpool.

The area of supply is the Municipal Borough of Blackpool.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Burton-upon-Trent Electric Lighting Order, 1890.

The Undertakers are the Corporation of Burton-upon-Trent.

The area of supply is the Municipal Borough of Burton-upon-Trent.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Cheltenham Electric Lighting Order, 1890.

The Undertakers are the Corporation of Cheltenham.

The area of supply is a portion of the Municipal Borough of Cheltenham.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Darlington Electric Lighting Order, 1890.

The Undertakers are the Corporation of Darlington.

The area of supply is a portion of the Municipal Borough of Darlington.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Board of Trade, }
6 June 1890. }

Courtenay Boyle.

ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 4) BILL.

MEMORANDUM stating the Nature of the
Proposals contained in the PROVISIONAL
Orders included in the ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 4) BILL.

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[Price 1/6 d.]

206.

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 5) BILL.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 5) BILL.

Bournemouth Electric Supply (House to House) Order, 1890.

The Undertakers under this Order are the South of England House to House Electricity Company, Limited.

The area of supply is the Urban Sanitary District of Bournemouth.

The Order contains provisions :—

(1.) That the Undertakers shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions ;

(2.) For the deposit of a certain sum as a guarantee that the Works shall be completed ;

(3.) For the audit of the accounts of the Undertaking ;

(4.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy ;

(5.) For the execution of the necessary works, and the breaking-up of streets, &c., and the alteration of pipes, &c. under streets ;

(6.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged ;

(7.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety ;

(8.) For the supply, use, certifying, inspection, &c. of meters ;

(9.) For the revocation of the Order under certain circumstances.

In addition to the above provisions, the Order contains a provision for the purchase by the Local Authority of the Undertaking at any time after the expiration of 21 years on certain terms fixed by the Order.

Derby Corporation Electric Lighting Order, 1890.

The Undertakers under the Order are the Corporation of Derby.

The area of supply is the Municipal Borough of Derby.

The Order contains provisions that the Corporation shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

The Order also contains provisions :—

(1.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy ;

(2.) For the execution of the necessary Works, and the breaking up of streets, &c., and the alteration of pipes, &c. under streets ;

2 ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 5) BILL.

(3.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged ;

(4.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety ;

(5.) For the supply, use, certifying, inspection, &c. of meters ;

(6.) For the application of moneys received by the Undertakers in respect of the Undertaking ;

(7.) For the transfer to any Company or person of the powers, duties, and liabilities of the Corporation under the Order by means of a deed to be approved by the Board of Trade, upon such terms and subject to such exceptions and modifications (if any), and for such period as may be specified therein ;

(8.) For the revocation of the Order under certain circumstances.

Hastings and St. Leonards-on-Sea Electric Supply Order, 1890.

The Undertakers are the Hastings and St. Leonards-on-Sea Electric Light Company, Limited.

The area of supply is the Borough of Hastings.

The Order contains similar provisions to those referred to and numbered (1) to (9) in the case of the Bournemouth Electric Supply (House to House) Order above-mentioned.

Oxford Electric Lighting Order, 1890.

The Undertakers are the Electric Installation and Maintenance Company, Limited.

The area of supply is the Urban Sanitary District of Oxford.

The Order contains similar provisions to those referred to and numbered (1) to (9) in the case of the Bournemouth Electric Supply (House to House) Order above-mentioned.

In addition to the above provisions the Order provides that the Local Authority may purchase the Undertaking at any time after the commencement of the Order, upon certain terms fixed by the Order.

Portsmouth Electric Lighting Order, 1890.

The Undertakers are the Corporation of Portsmouth.

The area of supply is the Municipal Borough of Portsmouth.

The Order contains similar provisions to those referred to in the case of the Derby Corporation Electric Lighting Order, 1890, above-mentioned.

Woking Electric Supply Company Order, 1890.

The undertakers are the Woking Electric Supply Company, Limited.

The area of supply is the Parish of Woking.

The Order contains similar provisions to those referred to in the case of the Bournemouth Electric Supply (House to House) Order, 1890, above-mentioned.

Board of Trade, }
6 June 1890. }

Courtenay Boyle.

ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 5) BILL.

MEMORANDUM stating the Nature of the
PROPOSALS contained in the PROVISIONAL
Orders included in the ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 5) BILL.

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[*Price ½ d.*]]

207.

H.—17. 6. 90.

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 6) BILL.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 6) BILL.

Birkenhead Electric Lighting Order, 1890.

The Undertakers under this Order are the Corporation of Birkenhead.

The area of supply is the Borough of Birkenhead.

The Order contains provisions that the Corporation shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

The Order also contains provisions —

(1.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(2.) For the execution of the necessary works and the breaking-up of streets, &c., and the alteration of pipes, &c. under streets.

(3.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(4.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(5.) For the supply, use, certifying, inspection, &c., of meters.

(6.) For the application of moneys received by the Undertakers in respect of the Undertaking.

(7.) For the transfer to any company or person of the powers, duties, and liabilities of the Corporation under the Order by means of a deed to be approved by the Board of Trade, upon such terms and subject to such exceptions and modifications (if any), and for such period, as may be specified therein.

(8.) For the revocation of the Order under certain circumstances.

Great Yarmouth Electric Lighting Order, 1890.

The Undertakers are the Corporation of Great Yarmouth.

The area of supply is the Borough of Great Yarmouth.

The Order contains provisions similar to those referred to in the case of the previous Order.

Kingston-upon-Hull Electric Lighting Order, 1890.

The Undertakers are the Corporation of Kingston-upon Hull.

The area of supply is the County Borough of Kingston-upon-Hull.

The Order contains provisions similar to those referred to in the case of the previous Orders.

Nottingham Electric Lighting Order, 1890.

The Undertakers are the Corporation of Nottingham.

The area of supply is the Borough of Nottingham.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Wigan Electric Lighting Order, 1890.

The Undertakers are the Corporation of Wigan.

The area of supply is the Borough of Wigan.

The Order contains similar provisions to those referred to in the case of the previous Orders.

York Electric Lighting Order, 1890.

The Undertakers are the Corporation of York.

The area of supply is the City of York.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Board of Trade, }
6 June 1890. }

Courtenay Boyle.

ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 6) BILL.

MEMORANDUM stating the Nature of the
PROPOSALS contained in the PROVISIONAL
ORDERS included in the ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 6) BILL.

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[Price 1 d.]

208.

H.—17. 6. 90.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 7) BILL.

Belfast Electric Lighting Order, 1890.

The Undertakers under this Order are the Corporation of Belfast.

The area of supply is the City of Belfast.

The Order contains provisions—

(1.) That the Corporation shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

(2.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(3.) For the execution of the necessary works and the breaking-up of streets, &c., and the alteration of pipes, &c. under streets.

(4.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(5.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(6.) For the supply, use, certifying, inspection, &c., of meters.

(7.) For the application of moneys received by the Undertakers in respect of the Undertaking.

(8.) For the transfer to any company or person of the powers, duties, and liabilities of the Corporation under the Order by means of a deed to be approved by the Board of Trade, upon such terms and subject to such exceptions and modifications (if any), and for such period, as may be specified therein.

(9.) For the revocation of the Order under certain circumstances.

Blackburn Electric Lighting Order, 1890.

The Undertakers are the Corporation of Blackburn.

The area of supply is the Municipal Borough of Blackburn.

The Order contains provisions similar to those referred to in the case of the previous Order.

Leicester Electric Lighting Order, 1890.

The Undertakers are the Corporation of Leicester.

The area of supply is the Municipal County Borough of Leicester.

The Order contains provisions similar to those referred to in the case of the previous Orders.

Morecambe Electric Lighting Order, 1890.

The Undertakers under this Order are Thomas Reginald Andrews and Thomas Preece, of Borough Mills, Manchester-road, Bradford, electrical engineers and contractors.

The area of supply is the Local Board District of Morecambe.

The Order provides that none of the powers conferred by the Order shall be exercised unless and until the Undertaking has been transferred to a company duly constituted under the Companies Acts, 1862 to 1886, or by a special Act of Parliament, and having a capital of not less than 15,000 *l.*, such company to be the Undertakers for the purposes of the Order.

The Order also contains provisions—

(1.) That the Undertakers shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

(2.) For the deposit of a certain sum as a guarantee that the works shall be completed.

(3.) For the audit of the accounts of the Undertaking.

(4.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(5.) For the execution of the necessary works and the breaking-up of streets, &c., and the alteration of pipes, &c. under streets.

(6.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(7.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(8.) For the supply, use, certifying, inspection, &c., of meters.

(9.) For the revocation of the Order under certain circumstances.

Sevenoaks Electric Lighting Order, 1890.

The Undertakers are the Electric Trust, Limited.

The area of supply is the Local Board District of Sevenoaks.

The Order contains provisions similar to those referred to in the case of the previous Order (Morecambe Electric Lighting Order), and numbered (1) to (9).

Tunstall Electric Lighting Order, 1890.

The Undertakers are the Electric Trust, Limited.

The area of supply is the Local Board District of Tunstall.

The Order contains provisions similar to those referred to in the case of the Morecambe Electric Lighting Order above mentioned, and numbered (1) to (9).

In addition to the above provisions, the Order provides that the Local Authority may purchase the Undertaking at any time after the commencement of the Order on certain terms fixed by the Order.

Board of Trade, }
6 June 1890. }

Courtenay Boyle.

ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 7) BILL.

MEMORANDUM stating the Nature of the
Proposals contained in the PROVISIONAL
Orders included in the ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 7) BILL.

(Presented by Her Majesty's Command.)

*Ordered, by The House of Commons, to be Printed,
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ADAM and CHARLES BLACK, North Bridge, Edinburgh;
and HODGES, Flegds, and Co., 104, Grafton-street, Dublin.

[*Price ½ d.*]

201,
Under 1 oz,

H.-17, 6, 90.

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 8) BILL.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 8) BILL.

Ayr Burgh Electric Lighting Order, 1890.

THE Undertakers under this Order are the Corporation of Ayr.

The area of supply is the Municipal Burgh of Ayr.

The Order contains provisions :—

(1.) That the corporation shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

(2.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(3.) For the execution of the necessary works and the breaking up of streets, &c., and the alteration of pipes, &c., under streets.

(4.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(5.) For the appointment, remuneration and duties, of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(6.) For the supply, use, certifying, inspection, &c., of meters.

(7.) For the application of moneys received by the Undertakers in respect of the Undertaking.

(8.) For the transfer to any company or person of the powers, duties, and liabilities of the corporation under the Order, by means of a deed to be approved by the Board of Trade, upon such terms and subject to such exceptions and modifications (if any), and for such period as may be specified therein.

(9.) For the revocation of the Order under certain circumstances.

Bognor Electric Lighting Order, 1890.

The Undertakers are the Electric Trust, Limited.

The area of supply is the Local Board District of Bognor.

The Order contains provisions :—

(1.) That the Undertakers shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

(2.) For the deposit of a certain sum as security for the execution of works.

(3.) For the audit of the accounts of the Undertaking.

(4.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(5.) For the execution of the necessary works and the breaking-up of streets, &c., and the alteration of pipes, &c., under streets.

(6.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(7.) For the appointment, remuneration, and duties, of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(8.) For the supply, use, certifying, inspection, &c., of meters.

(9.) For the revocation of the Order under certain circumstances.

Eastbourne Electric Supply Order, 1890.

The Undertakers are the Eastbourne Electric Light Company, Limited.

The area of supply is the Municipal Borough of Eastbourne.

The Order contains similar provisions to those referred to in the case of the Bognor Electric Lighting Order, 1890, above mentioned.

Galway Electric Lighting Order, 1890.

The Undertakers are John Perry, James Perry, and James Edward Pearce, trading as the Galway Electric Company.

The area of supply is the Urban Sanitary District of the Galway Town Improvement Commissioners.

The Order contains similar provisions to those referred to in the case of the Bognor Electric Lighting Order, 1890, above mentioned.

Stafford Electric Lighting Order, 1890.

The Undertakers are the Corporation of Stafford.

The area of supply is the Municipal Borough of Stafford.

The Order contains similar provisions to those referred to in the case of the Ayr Burgh Electric Lighting Order, 1890, above mentioned.

Tiverton Electric Lighting Order, 1890.

The Undertakers are the Corporation of Tiverton.

The area of supply is a portion of the Borough of Tiverton.

The Order contains similar provisions to those referred to in the case of the Ayr Burgh Electric Lighting Order, 1890, above mentioned.

Board of Trade, }
6 June 1890. }

Courtenay Boyle.

ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 8) BILL.

MEMORANDUM stating the Nature of the
PROPOSALS contained in the PROVISIONAL
ORDERS included in the ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 8) BILL.

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[Price ½ d.]

210. *Under 1 oz.*

H.—17. 6. 90.

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 9) BILL.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 9) BILL.

Lambeth Electric Supply Order, 1890.

The Undertakers under this Order are the House to House Electric Light Supply Company, Limited.

The area of supply is a portion of the Parish of St. Mary, Lambeth.

The Order contains provisions,—

(1.) That the Undertakers shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

(2.) For the deposit of a certain sum as security for the execution of works.

(3.) For the audit of the accounts of the Undertaking.

(4.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(5.) For the execution of the necessary works, and the breaking-up of streets, &c., and the alteration of pipes, &c., under streets.

(6.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(7.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works.

(8.) For the supply, use, certifying, inspection, &c., of meters.

(9.) For the revocation of the Order under certain circumstances.

(10.) For securing that the Undertakers shall not purchase or acquire the Undertaking of, or associate themselves with, any other Company or person supplying energy under any License, Provisional Order, or special Act within the administrative County of London, unless the Undertakers are authorised by Parliament to do so.

(11.) For prohibiting the supply of energy by the Undertakers beyond the area of supply otherwise than under the authority of Parliament, or under a license granted by the Board of Trade.

(12.) For prohibiting the use of overhead wires without the consent of the London County Council.

(13.) For enabling the County Council to require the Undertakers to place their mains, &c., in subways where such subways exist.

North London Electric Supply Order, 1890.

The Undertakers are the House to House Electric Light Supply Company, Limited.

The area of supply is the Parish of Islington.

The Order contains similar provisions to those referred to in the case of the previous Order.

St. James' Electric Lighting Order, 1890.

The Undertakers are the St. James' and Pall Mall Electric Light Company, Limited.

The area of supply is the Parish of St. James', Westminster.

The Order contains similar provisions to those referred to in the case of the previous Orders.

The Order also provides for the cessation of powers, &c., under the St. James' License of 1888.

London Electric Supply Corporation Electric Lighting (Metropolitan) Order, 1890.

The Undertakers are the London Electric Supply Corporation, Limited.

The area of supply is the whole of the Parish of St. George-the-Martyr, Southwark, together with a portion of the Parish of Camberwell.

The Order incorporates sections numbered 6 to 45, 47 to 81, and 83 to 86, all inclusive, of the London Electric Supply Corporation Electric Lighting Order, 1889.

Wandsworth District Electric Supply Order, 1890.

The Undertakers are the House to House Electric Light Supply Company, Limited.

The area of supply is the district of the Wandsworth District Board of Works.

The Order contains provisions similar to those referred to in the case of the Lambeth Electric Supply Order, 1890, above mentioned.

Board of Trade,]
6 June 1890. |

Courtenay Boyle.

ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 9) BILL.

MEMORANDUM stating the Nature of the
Proposals contained in the PROVISIONAL
ORDERS included in the ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 9) BILL.

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[*Price ½ d.*]

211.

H.—17. 6. 90.

Under 1 oz.

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 10) BILL.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 10) BILL.

Ashton-under-Lyne Electric Lighting Order, 1890.

The Undertakers under this Order are the Municipal Electric Light and Power Corporation, Limited.

The area of supply is the Municipal Borough of Ashton-under-Lyne.

The Order contains provisions—

(1.) That the Undertakers shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

(2.) For the deposit of a certain sum as security for the execution of works.

(3.) For the audit of the accounts of the Undertaking.

(4.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(5.) For the execution of the necessary works, and the breaking-up of streets, &c., and the alteration of pipes, &c., under streets.

(6.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(7.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(8.) For the supply, use, certifying, inspection, &c., of meters.

(9.) For the revocation of the Order under certain circumstances.

In addition to the above provisions, the Order contains a provision for the purchase by the Local Authority of the Undertaking at any time after the commencement of the Order on certain terms fixed by the Order.

Bournemouth Electric Supply (Brush) Order, 1890.

The Undertakers under the Order are the Brush Electrical Engineering Company, Limited.

The area of supply is the District of the Bournemouth Improvement Commissioners, together with a portion of the District of the Poole Urban Sanitary Authority.

The Order contains the provisions (1) to (9) referred to in the previous Order, and, in addition, provides for the purchase of the Undertaking by the Local Authority at any time after the expiration of 21 years on certain terms fixed by the Order.

Coatbridge Electric Supply Order, 1890.

The Undertakers are the Scottish House to House Electricity Company, Limited.

The area of Supply is the Borough of Coatbridge.

The Order contains similar provisions to those numbered (1) to (9) in the case of the Ashton-under-Lyne Electric Lighting Order above mentioned.

Hastings (Public Purposes) Electric Lighting Order, 1890.

The Undertakers are the Corporation of Hastings.

The area of supply is the Borough of Hastings, and the Order gives power to supply electrical energy for certain public purposes only.

The Order contains provisions—

(1.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(2.) For the execution of the necessary works, and the breaking up of streets, &c., and the alteration of pipes, &c., under streets.

(3.) For holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(4.) For the revocation of the Order under certain circumstances.

Northampton Electric Lighting Order, 1890.

The Undertakers are the Northampton Electric Light and Power Company, Limited.

The area of supply is the Municipal Borough of Northampton, together with portions of the Rural Sanitary Districts of the Northampton Union and the Hardingstone Union.

The Order contains similar provisions to those numbered (1) to (9) in the case of the Ashton-under-Lyne Electric Lighting Order above mentioned.

Windsor Electric Supply Order, 1890.

The Undertakers are the Windsor and Eton Electric Light Company, Limited.

The area of supply is the district of the New Windsor Urban Sanitary Authority, together with such portion of the District of the Eton Rural Sanitary Authority as is within the Parishes of Datchet and Eton.

The Order contains similar provisions to those numbered (1) to (9) in the case of the Ashton-under-Lyne Electric Lighting Order above mentioned.

The Order also contains a provision that the Local Authority may purchase the Undertaking within six months after the expiration of twenty-one, twenty-eight, or thirty-five years, respectively, from the commencement of the Order, on certain terms fixed by the Order.

Board of Trade, }
12 June 1890. }

Courtenay Boyle.

ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 10) BILL.

MEMORANDUM stating the Nature of the
Proposals contained in the PROVISIONAL
Orders included in the ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 10) BILL.

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[*Price ½ d.*] *Under 1 oz.*

229.

H.—24. 6. 90.

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 11) BILL.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 11) BILL.

Chatham, Rochester, and District Electric Lighting Order, 1890.

The Undertakers under this Order are the Chatham, Rochester, and District Electric Lighting Company, Limited.

The area of supply is a portion of the Urban Sanitary District of the City of Rochester, together with portions of the Urban Sanitary Districts of Chatham Extra and Gillingham.

The Order contains provisions—

(1.) That the Undertakers shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

(2.) For the deposit of a certain sum as a guarantee that the works shall be completed.

(3.) For the audit of the accounts of the Undertaking.

(4.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(5.) For the execution of the necessary works, and the breaking-up of streets, &c., and the alteration of pipes, &c., under streets.

(6.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(7.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(8.) For the supply, use, certifying, inspection, &c., of meters.

(9.) For the revocation of the Order under certain circumstances.

Manchester Electric Lighting Order, 1890.

The Undertakers are the Corporation of Manchester.

The area of supply is the City of Manchester.

The Order contains provisions that the Corporation shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

The Order also contains provisions—

(1.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(2.) For the execution of the necessary works, and the breaking up of streets, &c., and the alteration of pipes, &c., under streets.

(3.) For

2 ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 11) BILL.

(3.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(4.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(5.) For the supply, use, certifying, inspection, &c., of meters.

(6.) For the application of moneys received by the Undertakers in respect of the Undertaking.

(7.) For the transfer to any company or person of the powers, duties, and liabilities of the Corporation under the Order, by means of a Deed to be approved by the Board of Trade upon such terms, and subject to such exceptions and modifications (if any), and for such period as may be specified therein.

(8.) For the revocation of the Order under certain circumstances.

Plymouth Electric Lighting Order, 1890.

The Undertakers are the Devon and Cornwall Electricity Supply Company, Limited.

The area of supply is the County Borough of Plymouth.

The Order contains similar provisions to those referred to, and numbered (1.) to (9.) in the case of the Chatham, Rochester, and District Electric Lighting Order, 1890, above mentioned.

The Order also provides that the Local Authority may within six months after the period of thirty years from the commencement of the Order, and within six months after the expiration of every subsequent period of seven years, purchase the Undertaking upon the terms, and subject to the conditions contained in Section 2 of the Electric Lighting Act, 1882.

Wrexham Electric Light and Power Order, 1890.

The Undertakers are the Wrexham and District Electric Supply Company, Limited.

The area of supply is the Municipal Borough of Wrexham.

The Order contains similar provisions to those referred to, and numbered (1.) to (9.) in the case of the Chatham, Rochester, and District Electric Lighting Order, 1890, above mentioned.

Board of Trade, }
12 June 1890. }

Courtenay Boyle.

ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 11) BILL.

MEMORANDUM stating the Nature of the
Proposals contained in the PROVISIONAL
Orders included in the ELECTRIC LIGHTING
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[Price $\frac{1}{2}$ d.]

230 Under 1 oz.

H.—24. G. 90.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 12) BILL.

Crystal Palace and District Electric Lighting Order, 1890.

The Undertakers under this Order are the Electric Installation and Maintenance Company, Limited.

The area of supply is a district adjacent to the Crystal Palace, and consists of a portion of the District of the Board of Works for the Lewisham District, together with small portions of the District of the Local Board of Health for Beckenham, of the Parishes of Camberwell and Lambeth, and of the Borough of Croydon.

The Order contains provisions—

(1.) That the Undertakers shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

(2.) For the deposit of a certain sum as security for the execution of works.

(3.) For the audit of the accounts of the Undertaking.

(4.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy.

(5.) For the execution of the necessary works, and the breaking up of streets, &c., and the alteration of pipes, &c., under streets.

(6.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged.

(7.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety.

(8.) For the supply, use, certifying, inspection, &c., of meters.

(9.) For the revocation of the Order under certain circumstances.

(10.) For securing that the Undertakers shall not purchase or acquire the Undertaking of, or associate themselves with, any other Company or person supplying energy under any license, Provisional Order, or special Act, within the administrative County of London, unless the Undertakers are authorised by Parliament to do so.

(11.) For prohibiting the supply of energy by the Undertakers beyond the area of supply, otherwise than under the authority of Parliament, or under a license granted by the Board of Trade.

(12.) For prohibiting the use of overhead wires within the County of London without the consent of the County Council.

(13.) For enabling the London County Council to require the Undertakers to place their mains, &c., in subways, where such subways exist.

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 12) BILL.

The Order also provides that each local authority whose district is wholly or partly comprised within the area of supply may, after the period of seven years, and within the period of 15 years from the commencement of the Order, purchase so much of the Undertaking as is within the district of that local authority on certain terms fixed by the Order.

Metropolitan Electric Supply Company (Paddington) Lighting Order, 1890.

The Undertakers are the Metropolitan Electric Supply Company, Limited.

The area of supply is the Parish of Paddington.

The Order contains provisions similar to those referred to and numbered (1.) to (13.), in the case of the Crystal Palace and District Electric Lighting Order, 1890, above mentioned.

Board of Trade, }
12 June 1890. }

Courtenay Boyle.

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 12) BILL.

MEMORANDUM stating the Nature of the
Proposals contained in the PROVISIONAL
Orders included in the Electric Lighting
ORDERS CONFIRMATION (No. 12) BILL.

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[*Price 1* $\frac{1}{2}$ *d.*]

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 13) BILL.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 13) BILL.

Preston Electric Lighting Order, 1890.

The Undertakers under this Order are the National Electric Supply Company, Limited.

The area of supply is a portion of the Borough of Preston.

The Order contains provisions :—

- (1.) That the Undertakers shall lay down mains throughout the area of supply within a period of two years ;
- (2.) For the deposit of a certain sum as a guarantee that the works shall be completed ;
- (3.) For the audit of the Accounts of the Undertaking ;
- (4.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy ;
- (5.) For the execution of the necessary works, and the breaking up of streets, &c., and the alteration of pipes, &c., under streets ;
- (6.) For regulating the manner in which energy is to be charged for and fixing the maximum price to be charged ;
- (7.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety ;
- (8.) For the supply, use, certifying, inspection, &c., of meters ;
- (9.) For the revocation of the Order under certain circumstances.

Preston and Fulwood Electric Lighting Order, 1890.

The Undertakers are the Lancashire and Cheshire House-to-House Electricity Company, Limited.

The area of supply is the County Borough of Preston and the District of the Fulwood Local Board.

The Order contains provisions :—

- (1.) That the Undertakers shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions ;
- (2.) For the deposit of a certain sum as a guarantee that the works shall be completed ;
- (3.) For the audit of the Accounts of the Undertaking ;
- (4.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy ;

2 ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 13) BILL.

(5.) For the execution of the necessary works, and the breaking up of streets, &c., and the alteration of pipes, &c., under streets ;

(6.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged ;

(7.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety ;

(8.) For the supply, use, certifying, inspection, &c., of meters ;

(9.) For the revocation of the Order under certain circumstances.

Board of Trade, }
25 June 1890. }

Courtenay Boyle.

ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 13) BILL.

MEMORANDUM stating the Nature of the
Proposals contained in the PROVISIONAL
ORDERS included in the Electric Lighting
ORDERS CONFIRMATION (No. 13) BILL.

(Presented by Her Majesty's Command.)

*Ordered, by The House of Commons, to be Printed,
27 June 1890.*

LONDON:

PRINTED BY HENRY HANSARD AND SON;

AND

Published by EYRE and SPOTTISWOODE, East Harding-street,
London, E.C.

and 39, Abingdon-street, Westminster, S.W.;

ADAM and CHARLES BLACK, North Bridge, Edinburgh ;
and HODGINS, Fingers, and Co., 104, Grafton-street, Dublin.

[*Price ½ d.*]

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 14) BILL.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 14) BILL.

Aberdeen Electric Lighting Order, 1890.

The Undertakers under this Order are the Town Council of Aberdeen.

The area of supply is the City and Royal Burgh of Aberdeen.

The Order contains provisions that the Corporation shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions.

The Order also contains provisions :

(1.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy ;

(2.) For the execution of the necessary works, and the breaking up of streets, &c., and the alteration of pipes, &c., under streets ;

(3.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged ;

(4.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety ;

(5.) For the supply, use, certifying, inspection, &c., of meters ;

(6.) For the application of moneys received by the Undertakers in respect of the Undertaking ;

(7.) For the transfer to any Company or person of the powers, duties, and liabilities of the Corporation under the Order, by means of a deed to be approved by the Board of Trade, upon such terms and subject to such exceptions and modifications (if any), and for such period as may be specified therein ;

(8.) For the revocation of the Order under certain circumstances.

Dundee Electric Lighting Order, 1890.

The Undertakers are the Dundee Gas Commissioners

The area of supply is a portion of the Parliamentary Burgh of Dundee.

The Order contains similar provisions to those referred to in the case of the previous Order.

Glasgow Electric Lighting Order, 1890.

The Undertakers are the Town Council of Glasgow.

The area of supply is the City and Royal Burgh of Glasgow.

The Order contains similar provisions to those referred to in the case of the previous Orders.

Kelvinside Electric Lighting Order, 1890.

The Undertakers are the Kelvinside Electricity Company, Limited.

The area of supply is the district in the county of Lanark commonly known as Kelvinside.

The Order contains provisions :—

(1.) That the Undertakers shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions ;

(2.) For the deposit of a certain sum as a guarantee that the works shall be completed ;

(3.) For the audit of the accounts of the Undertaking ;

(4.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for ensuring a proper and sufficient supply of energy ;

(5.) For the execution of the necessary works, and the breaking up of streets, &c., and the alteration of pipes, &c., under streets ;

(6.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged ;

(7.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety ;

(8.) For the supply, use, certifying, inspection, &c., of meters ;

(9.) For the revocation of the Order, under certain circumstances.

Moss Side and Stretford Electric Lighting Order, 1890.

The Undertakers are the Manchester House-to-House Electricity Company, Limited.

The area of supply is the Local Board Districts of Moss Side and Stretford.

The Order contains provisions similar to those referred to in the case of the previous Order, and numbered (1) to (9).

In addition to these provisions, the Order contains a provision for the purchase by the Local Authority of the Undertaking at any time after the expiration of 21 years from the date of the Order, on certain terms fixed by the Order.

Board of Trade, }
30 July 1890.}

Henry G. Calcraft.

ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 14) BILL.

MEMORANDUM stating the Nature of the
PROPOSALS contained in the PROVISIONAL
ORDERS included in the Electric Lighting
ORDERS CONFIRMATION (No. 14) BILL.

(Presented by Her Majesty's Command.)

*Ordered, by The House of Commons, to be Printed,
31 July 1890.*

LONDON:
PRINTED BY HENRY HANSARD AND SON;
AND
Published by EYRE and SPOTTISWOODE, East Harding-street,
London, E.C.,
and 39, Abingdon-street, Westminster S.W.;
ADAM and CHARLES BLACK, North Bridge, Edinburgh;
and HODGES, FROGGS, and Co., 104, Grafton-street, Dublin.

[*Price ½ d.*]

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Under 1 oz.

ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 15) BILL.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the ELECTRIC LIGHTING ORDERS CONFIRMATION (No. 15) BILL.

City of London Electric Lighting (Brush) Order, 1890.

The Undertakers under this Order are the Brush Electrical Engineering Company, Limited.

The area of supply is a portion of the City of London.

The Order contains provisions:—

(1.) That the Undertakers shall lay down mains in certain specified streets within a period of two years, and it provides that the remainder of the area shall be lighted on certain specified conditions ;

(2.) For the deposit of a certain sum as security for the execution of works ;

(3.) For the audit of the accounts of the Undertaking ;

(4.) For the approval by the Board of Trade of the system upon which energy is to be supplied, and the issue by them of regulations for securing the safety of the public, and for insuring a proper and sufficient supply of energy ;

(5.) For the execution of the necessary works, and the breaking-up of streets, &c., and the alteration of pipes, &c., under streets ;

(6.) For regulating the manner in which energy is to be charged for, and fixing the maximum price to be charged ;

(7.) For the appointment, remuneration, and duties of electric inspectors, and the testing of electric lines and other works, and for holding inquiries by the Board of Trade as to the causes of accidents affecting the public safety ;

(8.) For the supply, use, certifying, inspection, &c., of meters ;

(9.) For the revocation of the Order under certain circumstances ;

(10.) For securing that the Undertakers shall not purchase or acquire the Undertaking of, or associate themselves with, any other Company or person supplying energy under any license, Provisional Order, or special Act, within the administrative County of London, unless the Undertakers are authorised by Parliament to do so ;

(11.) For prohibiting the supply of energy by the Undertakers beyond the area of supply otherwise than under the authority of Parliament or under a license granted by the Board of Trade ;

(12.) For prohibiting the use of overhead wires within the area of supply ;

(13.) For enabling the Local Authority or the London County Council to require the Undertakers to place their mains, &c., in subways where such subways exist.

In addition to the above provisions, the Order also provides that at any time after the commencement of the Order the Undertakers may, with the consent of the Local Authority and the Board of Trade, transfer the Undertaking to a Company duly constituted under the Companies Acts, 1862 to 1886, not having power to supply energy within the administrative County of London elsewhere than in the City of London, upon such terms and conditions as may be approved by the Board of Trade.

The Order further provides that the Local Authority may, within six months after the expiration of 24 years from the commencement of the Order, require the Undertakers to sell their Undertaking, or a portion of it, on certain terms fixed by the Order.

City of London (East District) Electric Lighting Order, 1890.

The Undertakers are the Laing, Wharton, and Down Construction Syndicate, Limited.

The area of supply is a portion of the City of London.

The Order contains similar provisions to those referred to in the case of the previous Order.

Board of Trade, }
6 August 1890. }

Courtenay Boyle.

ELECTRIC LIGHTING
ORDERS CONFIRMATION (No. 15) BILL.

MEMORANDUM stating the Nature of the
Proposals contained in the Provisional
Orders included in the Electric Lighting
Orders Confirmation (No. 15) Bill.

(Presented by Her Majesty's Command.)

*Ordered, by The House of Commons, to be Printed,
7 August 1890.*

LONDON:
PRINTED BY HENRY HANSAID AND SON,
AND

Published by EYRE and SPOTTISWOODE, East Harding-street,
London, E.C.

and 32, Abingdon-street, Westminster, S.W.;
ADAM and CHARLES BLACK, North Bridge, Edinburgh;
and HODGES, FICGINS, and CO., 104, Grafton-street, Dublin.

[*Price ½ d.*]

355.

H.-13. 8. 90.

FACTORIES AND WORKSHOPS ACTS.

RETURN to an Address of the Honourable The House of Commons,
dated 28 August 1889;—for,

“RETURN of the Number of FACTORIES authorised to be Inspected under the FACTORIES AND WORKSHOPS ACTS, with the Number of Persons Employed in each Industry, distinguishing Men, Women, Young Persons, Children, Half-timers; also giving the Number of Spindles, Looms, and other Machines used in each Trade and Industry Inspected (in continuation of Parliamentary Paper, No. 340, of Session 1885).”

Home Office, }
July 1890. }

C. B. STUART-WORTLEY.

(*Mr. Stuart-Wortley*)

Ordered, by The House of Commons, to be Printed,
29 July 1890.

LONDON:
PRINTED BY HENRY HANSARD AND SON;
AND
Published by EYRE and SPOTTISWOODE, East Harding-street, London, E.C.,
and 32, Abingdon-street, Westminster, S.W.;
ADAM and CHARLES BLACK, North Bridge, Edinburgh;
and HODGES, FIGGIS, and Co., 104, Grafton-street, Dublin.

RETURN of the Number of FACTORIES authorised to be Inspected under the FACTORY AND WORKSHOP ACTS, with the Number of Persons Employed in each Industry, distinguishing Men, Women, Young Persons, Children, and Half-timers; and also giving the Number of Spindles, Looms, and other Machines used in each of the Trades and Industries Inspected.

COTTON FACTORIES.

COUNTIES.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.			
						Males.	Females.				Males.	Females.	Males and Females.	
ENGLAND AND WALES :														
SPINNING only :														
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	West Midland	5	109,200	76,194	—	71	69	108	964	278	457	1,033	1,490	
Leicester, Rutland, Lincoln, and Nottingham	North Midland	16	30,486	208,263	—	34	59	114	1,734	340	488	1,793	2,281	
Cheshire	—	85	2,482,732	215,390	—	689	516	1,592	6,349	4,666	6,947	6,865	13,812	
Lancashire	—	596	21,756,913	1,259,473	—	3,943	2,461	11,262	46,410	34,281	49,486	48,871	98,357	
Derbyshire	—	25	159,120	137,061	—	124	199	273	2,161	671	1,068	2,360	3,428	
Yorkshire	—	170	2,646,267	1,180,181	—	1,382	971	2,257	8,705	6,336	9,975	9,676	19,651	
Durham, Northumberland, Cumberland, and Westmorland	Northern	3	65,760	—	—	1	5	23	238	110	134	243	377	
Total of COTTON SPINNING	—	900	27,250,478	3,076,562	—	6,244	4,280	15,629	66,561	46,682	68,555	70,841	139,396	
WEAVING only :														
Middlesex, Surrey, and Kent	Home	1	—	—	10	—	—	—	19	—	—	19	19	
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	West Midland	14	—	—	993	—	—	60	913	228	288	913	1,201	
Leicester, Rutland, Lincoln, and Nottingham	North Midland	1	—	—	14	—	—	6	7	32	38	7	45	
Wilts, Dorset, Devon, Cornwall, and Somerset	South Western	1	—	—	83	—	—	—	89	4	4	89	93	
Cheshire	—	13	—	—	3,783	54	140	76	1,436	357	487	1,576	2,063	
Lancashire	—	793	—	—	315,407	7,534	9,444	11,277	83,802	37,286	56,097	93,246	149,343	
Derbyshire	—	15	—	—	1,526	25	21	77	714	238	340	735	1,075	
Yorkshire	—	87	—	—	16,625	238	195	540	2,570	2,543	3,321	2,765	6,086	
Durham, Northumberland, Cumberland, and Westmorland	Northern	4	—	—	1,344	2	—	21	646	161	184	646	830	
Total of COTTON WEAVING	—	929	—	—	339,785	7,853	9,800	12,057	90,196	40,849	60,759	99,996	160,755	

SPINNING AND WEAVING :

Middlesex, Surrey, and Kent	-	-	Home	-	1	146	20	1	-	-	-	3	7	7	3	10
Essex, Suffolk, and Norfolk	-	-	Eastern	-	1	13,888	2,176	245	-	-	35	231	51	86	231	317
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	-	-	West Midland	-	2	72,202	988	2,055	12	11	169	1,194	194	375	1,205	1,580
Cheshire	-	-		-	27	1,221,672	13,446	24,044	562	901	1,209	10,684	4,102	5,873	11,535	17,408
Lancashire	-	-	-	-	357	10,210,185	293,209	198,681	7,230	8,888	11,837	86,582	38,950	58,017	95,470	153,487
Derbyshire	-	-	-	-	10	699,202	4,104	12,403	320	431	568	3,986	2,255	3,143	4,417	7,560
Yorkshire	-	-	-	-	29	325,272	34,402	7,865	271	288	629	3,075	1,905	2,805	3,363	6,168
Durham, Northumberland, Cumberland, and Westmorland	-	-	Northern	-	1	21,168	-	583	-	-	35	330	138	173	530	503
Total of COTTON SPINNING and WEAVING	-	-		-	428	12,563,825	348,345	245,877	8,395	10,519	14,432	106,035	47,602	70,479	116,554	187,033

UNENUMERATED :

Middlesex, Surrey, and Kent	-	-	Home	-	8	-	-	-	1	2	24	467	106	131	469	600
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	-	-	West Midland	-	9	-	-	-	-	-	17	68	69	86	68	154
Leicester, Rutland, Lincoln, and Nottingham	-	-		-	13	-	-	-	13	12	24	420	69	106	432	538
Cheshire	-	-	-	-	4	-	-	-	2	-	1	44	19	22	44	66
Lancashire	-	-	-	-	88	-	-	-	32	49	136	2,246	993	1,161	2,295	3,466
Derbyshire	-	-	-	-	7	-	-	-	4	-	37	185	54	95	185	280
Yorkshire	-	-	-	-	18	-	-	-	-	3	13	119	54	67	122	189
Durham, Northumberland, Cumberland, and Westmorland	-	-	Northern	-	1	-	-	-	-	-	2	5	3	5	5	10
Wales and Monmouth	-	-		-	1	-	-	-	-	-	-	66	4	4	66	70
Total of COTTON UNENUMERATED	-	-	-	-	149	-	-	-	52	66	254	3,620	1,371	1,677	3,686	5,363

COTTON FACTORIES—continued.

C O U N T I E S.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.		
						Males.	Females.				Males.	Females.	
SCOTLAND :													
SPINNING only :													
Nairn, Elgin or Moray, Banff, Aberdeen, and Kincardine	} North Eastern	1	74,964	—	—	—	46	21	494	54	75	540	615
Forfar, Perth, Fife, Kinross, and Clackmannan		} East Midland	1	9,600	3,366	—	19	7	19	116	41	79	123
Stirling, Dumbarton, Argyle, and Bute	West Midland	2	—	9,000	—	—	3	1	151	21	22	154	176
Renfrew, Ayr, and Lanark	South Western	27	413,495	541,314	—	56	534	361	9,471	2,142	2,559	10,005	12,564
Linlithgow, Edinburgh, Haddington, Berwick, Peebles, and Selkirk	} South Eastern	1	10,668	1,520	—	—	—	15	294	62	77	294	371
Total of COTTON SPINNING		- - -	32	508,727	555,200	—	75	590	417	10,526	2,320	2,812	11,116
WEAVING only :													
Stirling, Dumbarton, Argyle, and Bute	West Midland	2	—	—	320	—	—	2	163	10	12	163	175
Renfrew, Ayr, and Lanark	South Western	56	—	—	21,727	16	69	418	12,632	2,026	2,460	12,701	15,161
Total of COTTON WEAVING	- - -	58	—	—	22,047	16	69	420	12,795	2,036	2,472	12,864	15,336
SPINNING and WEAVING :													
Forfar, Perth, Fife, Kinross, and Clackmannan	} East Midland	1	21,804	90	431	10	20	28	267	103	141	287	428
Renfrew, Ayr, and Lanark		South Western	8	109,032	9,260	5,615	12	18	96	3,592	481	589	3,610
Total of COTTON SPINNING and WEAVING	- - -	9	130,836	9,350	6,046	22	38	124	3,859	584	730	3,897	4,627

UNENUMERATED :													
Stirling, Dumbarton, Argyre, and Bute - - - - -													
Renfrew, Ayr, and Lanark - - - - -													
Roxburgh, Dumfries, Kirkcudbright, and Wigtown - - - - -													
Total of COTTON UNENUMERATED - - - - -													
IRELAND :													
SPINNING only :													
Down, Fermanagh, Londonderry, Armagh, Monaghan, Antrim, Cavan, and Tyrone - - - - -													
Total of COTTON SPINNING - - - - -													
WEAVING only :													
Down, Fermanagh, Londonderry, Armagh, Monaghan, Antrim, Cavan, and Tyrone - - - - -													
Louth, Wicklow, Carlow, King's County, Meath, Wexford, Kildare, Westmeath, Dublin, Kilkenny, Queen's County, and Longford - - - - -													
Total of COTTON WEAVING - - - - -													
SPINNING and WEAVING :													
Waterford, Limerick, Cork, Tipperary, Kerry, and Clare - - - - -													
Total of COTTON SPINNING and WEAVING - - - - -													
UNENUMERATED :													
Donegal, Down, Fermanagh, Londonderry, Armagh, Monaghan, Antrim, Cavan, and Tyrone - - - - -													
Total of COTTON UNENUMERATED - - - - -													

SUMMARY OF COTTON FACTORIES.

Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children Working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.	
				Males.	Females.				Males.	Females.
ENGLAND AND WALES :										
900	27,250,478	3,076,562	—	6,244	4,280	15,629	66,561	46,682	68,555	70,841
929	—	—	339,785	7,853	9,800	12,057	90,196	40,849	60,759	99,996
428	12,563,825	348,345	245,877	8,395	10,519	14,482	106,035	47,602	70,479	116,554
149	—	—	—	52	66	254	3,620	1,371	1,677	3,686
2,406	39,814,303	3,424,907	585,662	22,544	24,665	42,422	266,412	136,504	201,470	291,077
SCOTLAND :										
32	508,727	555,200	—	75	590	417	10,526	2,320	2,812	11,116
58	—	—	22,047	16	69	420	12,795	2,036	2,472	12,864
9	130,836	9,350	6,046	22	38	124	3,859	584	730	3,897
25	—	—	—	24	51	62	689	156	242	740
124	639,563	564,550	28,093	137	743	1,023	27,869	5,096	6,256	28,617
IRELAND :										
3	23,068	3,176	—	6	14	13	116	31	50	130
3	—	—	1,759	—	—	61	597	169	230	597
1	35,000	252	200	14	5	42	167	109	165	172
1	—	—	—	—	—	—	15	16	16	15
8	58,063	3,428	1,959	20	19	116	895	325	461	914
GRAND TOTAL of COTTON FACTORIES										
2,538	40,511,934	3,992,885	615,714	22,701	25,432	43,561	295,176	141,925	208,187	320,608
									528,793	

WOOLLEN FACTORIES.

C O U N T I E S.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling of Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.		
						Males.	Females.				Males.	Females.	
ENGLAND AND WALES:													
SPINNING only:													
Herts, Buckingham, Oxford, Northampton, Hants, Bedford, and Cambridge	} South Midland	3	2,048	520	—	—	—	12	13	40	52	13	65
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick		} West Midland	5	4,559	102	—	—	—	8	33	31	39	33
Leicester, Rutland, Lincoln, and Nottingham	} North Midland	7	21,653	1,958	—	10	7	41	242	205	256	249	505
Wilts, Dorset, Devon, Cornwall, and Somerset		} South Western	5	3,950	100	—	—	—	2	43	38	40	43
Cheshire	-	1	7,844	—	—	1	—	12	26	51	64	26	90
Lancashire	-	1	3,150	—	—	10	—	11	10	5	26	10	36
Derbyshire	-	1	1,632	—	—	—	—	2	6	9	11	6	17
Yorkshire	-	110	257,328	28,094	—	380	338	798	2,115	2,322	3,500	2,473	5,973
Durham, Northumberland, Cumberland, and Westmorland	} Northern	9	19,185	1,612	—	13	9	31	91	103	147	100	247
Wales and Monmouth		-	240	39,370	3,408	—	6	1	170	244	621	797	245
Total of WOOLLEN SPINNING		382	360,719	35,794	—	420	375	1,087	2,823	3,425	4,932	3,198	8,130
WEAVING only:													
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	} West Midland	4	—	—	174	—	—	5	319	57	62	319	381
Wilts, Dorset, Devon, Cornwall, and Somerset		} South Western	4	—	—	257	—	15	66	404	199	265	419
Lancashire	-	4	—	—	654	6	6	46	275	166	218	281	499
Yorkshire	-	52	—	—	2,164	7	35	159	1,988	938	1,104	2,023	3,127
Durham, Northumberland, Cumberland, and Westmorland	} Northern	3	—	—	373	—	1	4	188	53	62	189	251
Wales and Monmouth		-	5	—	—	169	—	—	10	125	43	53	125
Total of WOOLLEN WEAVING		72	—	—	3,791	13	57	290	3,299	1,461	1,764	3,356	5,120

WOOLLEN FACTORIES—continued.

C O U N T I E S.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children Working Half Time.		Number of Males under 18 years of Age working Full Time.	Number of Females above 13 years of Age working Full Time.	Number of Males above 18 years of Age.	TOTAL Number of Persons Employed.		
						Males.	Females.				Males.	Females.	
ENGLAND AND WALES—continued.													
SPINNING and WEAVING :													
Hertford, Buckingham, Oxford, Northampton, Huntingdon, Bedford, and Cambridge	} South Midland	5	16,220	2,430	262	—	—	87	412	272	359	412	771
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	} West Midland	20	48,451	4,981	1,168	4	—	245	2,138	1,103	1,352	2,138	3,490
Wiltshire, Dorset, Devon, Cornwall, and Somerset	} South Western	28	129,543	10,259	2,325	52	48	510	3,072	1,952	2,514	3,120	5,634
Cheshire	-	3	12,464	—	163	13	14	24	177	137	174	191	365
Lancashire	-	73	341,157	5,064	7,908	675	544	906	4,263	3,210	4,791	4,807	9,598
York	-	522	1,517,620	150,566	34,413	1,220	796	5,760	36,043	25,634	32,614	36,839	69,453
Durham, Northumberland, Cumberland, and Westmorland	} Northern	15	8,572	1,922	269	—	4	60	469	214	274	473	747
Wales and Monmouth	-	64	43,218	3,361	771	4	5	225	631	714	943	636	1,579
Total of WOOLLEN SPINNING and WEAVING		730	2,117,245	178,583	47,279	1,968	1,411	7,817	47,205	33,236	43,021	48,616	91,637
UNENUMERATED :													
Middlesex, Surrey, and Kent	Home	6	—	—	—	—	—	4	25	94	98	25	123
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	} West Midland	11	—	—	—	—	—	15	115	110	125	115	240
Leicester, Rutland, Lincoln, and Nottingham	} North Midland	5	—	—	—	—	—	8	66	39	47	66	113
Wiltshire, Dorset, Devon, Cornwall, and Somerset	} South Western	15	—	—	—	—	—	25	70	193	218	70	288
Cheshire	-	1	—	—	—	1	—	11	16	65	77	16	93
Lancashire	-	10	—	—	—	—	4	17	37	115	132	41	173
Yorkshire	-	176	—	—	—	53	51	588	3,147	4,404	5,045	3,198	8,243
Wales and Monmouth	-	21	—	—	—	1	—	5	13	30	36	13	49
Total of WOOLLEN UNENUMERATED		245	—	—	—	55	55	673	3,489	5,050	5,778	3,544	9,322

SCOTLAND:

SPINNING only:

[illegible]

WEAVING only:

SPINNING ONLY.												
Counties.	Wool.	Spinning.	Wool.	Spinning.	Wool.	Spinning.	Wool.	Spinning.	Wool.	Spinning.	Wool.	Spinning.
Nairn, Elgin, or Moray, Banff, Aberdeen, and Kincardine	2	—	—	49	—	—	8	65	13	21	65	86
Forfar, Perth, Fife, Kinross, and Clackmannan	7	—	—	871	1	2	48	751	161	210	753	963
Stirling, Dumbarton, Argyle, and Bute	5	—	—	397	—	—	20	427	129	149	427	576
Renfrew, Ayr, and Lanark	19	—	—	2,563	—	17	107	1,939	522	629	1,956	2,585
Linlithgow, Edinburgh, Haddington, Berwick, Peebles, and Selkirk	8	—	—	398	—	—	93	919	397	490	919	1,409
Roxburgh, Dumfries, Kirkcudbright, and Wigtown	7	—	—	412	—	—	94	888	283	377	888	1,265
Total of WOOLLEN WEAVING	48	—	—	4,690	1	19	370	4,989	1,505	1,876	5,008	6,884

WOOLLEN FACTORIES—*continued*.

COUNTIES.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children Working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.		
						Males.	Females.				Males.	Females.	
SCOTLAND—continued.													
SPINNING AND WEAVING :													
Shetland, Orkney, Caithness, and Sutherland	} Northern	2	560	80	6	—	—	5	7	12	17	7	24
Ross, Cromarty, and Inverness	} North Western	6	2,932	300	43	—	—	12	91	61	73	91	164
Nairn, Elgin or Moray, Banff, Aberdeen, and Kincardine	} North Eastern	23	28,558	3,951	481	25	3	200	1,157	526	751	1,160	1,911
Forfar, Perth, Fife, Kinross, and Clackmannan	} East Midland	9	32,554	2,692	465	49	33	149	1,002	503	701	1,035	1,736
Stirling, Dumbarton, Argyle, and Bute	} West Midland	9	38,774	5,614	445	41	19	138	1,131	618	797	1,150	1,947
Renfrew, Ayr, and Lanark	} South Western	12	11,679	1,054	391	6	8	34	519	172	212	527	739
Linlithgow, Edinburgh, Haddington, Berwick, Peebles, and Selkirk	} South Eastern	29	96,178	15,112	1,719	4	1	641	3,537	2,397	3,042	3,538	6,580
Roxburgh, Dumfries, Kirkcudbright, and Wigtown	} Southern	28	99,408	17,938	1,596	10	2	680	3,488	2,010	2,700	3,490	6,190
Total of WOOLLEN SPINNING and WEAVING			310,643	46,741	5,146	135	66	1,859	10,932	6,299	8,293	10,998	19,291
UNENUMERATED :													
Ross, Cromarty, and Inverness	} North Western	2	—	—	—	—	—	—	1	2	2	1	3
Forfar, Perth, Fife, Kinross, and Clackmannan	} East Midland	1	—	—	—	—	—	—	—	20	20	—	20
Renfrew, Ayr, and Lanark	} South Western	28	—	—	—	3	1	19	453	296	318	454	772
Total of WOOLLEN UNENUMERATED			—	—	—	3	1	19	454	318	340	455	795

IRELAND :

SPINNING only :

Louth, Wicklow, Carlow, King's County, Meath, Wexford, Kildare, Westmeath, Dublin, Kilkenny, Queen's County, and Longford	Leinster	15	4,738	418	—	—	—	4	31	66	70	31	101
Waterford, Limerick, Cork, Tipperary, Kerry, and Clare	Munster	11	2,750	48	—	—	—	5	22	51	56	22	78
Galway, Mayo, Sligo, Leitrim, and Roscommon	Connaught	1	90	—	—	—	—	—	1	2	2	1	3
Total of WOOLLEN SPINNING		27	7,578	466	—	—	—	9	54	119	128	54	182

WEAVING only :

Donegal, Down, Fermanagh, Londonderry, Armagh, Monaghan, Antrim, Cavan and Tyrone	Ulster	2	—	—	16	—	—	1	21	4	5	21	26
Louth, Wicklow, Carlow, King's County, Meath, Wexford, Kildare, Westmeath, Dublin, Kilkenny, Queen's County, and Longford	Leinster	1	—	—	6	—	—	2	5	2	4	5	9
Waterford, Limerick, Cork, Tipperary, Kerry and Clare	Munster	1	—	—	3	—	—	—	7	4	4	7	11
Total of WOOLLEN WEAVING		4	—	—	25	—	—	3	33	10	13	33	45

SPINNING and WEAVING :

Donegal, Down, Fermanagh, Londonderry, Armagh, Monaghan, Antrim, Cavan, and Tyrone	Ulster	7	6,194	1,034	139	—	—	69	217	209	278	217	495
Louth, Wicklow, Carlow, King's County, Meath, Wexford, Kildare, Westmeath, Dublin, Kilkenny, Queen's County, and Longford	Leinster	13	22,771	4,321	378	1	1	110	725	452	563	726	1,289
Waterford, Limerick, Cork, Tipperary, Kerry, and Clare	Munster	25	26,200	5,497	361	6	—	133	728	513	652	728	1,380
Galway, Mayo, Sligo, Leitrim, and Roscommon	Connaught	2	1,356	120	22	—	—	7	25	12	19	25	44
Total of WOOLLEN SPINNING and WEAVING		47	56,521	10,972	900	7	1	319	1,695	1,186	1,512	1,696	3,208

UNENUMERATED :

Waterford, Limerick, Cork, Tipperary, Kerry, and Clare	Munster	4	—	—	—	—	—	—	—	7	7	—	7
Total of WOOLLEN UNENUMERATED		4	—	—	—	—	—	—	—	7	7	—	7

SUMMARY OF WOOLLEN FACTORIES.

	Number of Factories.	TOTAL Number of Spinning or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling of Spindles.	TOTAL Number of Power Leoms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.			
					Males.	Females.				Males.	Females.	Males and Females.	
ENGLAND AND WALES :													
Factories employed in Spinning	382	360,719	35,794	—	420	375	1,087	2,823	3,425	4,982	3,198	8,130	
Factories employed in Weaving	72	—	—	3,791	13	57	290	3,299	1,461	1,764	3,356	5,120	
Factories employed in Spinning and Weaving	730	2,117,245	178,583	47,279	1,968	1,411	7,817	47,205	33,236	43,021	48,616	91,637	
Factories not included in either of the above descriptions	245	—	—	—	55	55	673	3,489	5,050	5,778	3,544	9,322	
TOTAL	1,429	2,477,964	214,377	51,070	2,456	1,898	9,867	56,816	43,172	55,495	58,714	114,209	
SCOTLAND :													
Factories employed in Spinning	85	254,503	27,237	—	165	182	742	1,519	1,499	2,406	1,701	4,107	
Factories employed in Weaving	48	—	—	4,690	1	19	370	4,989	1,505	1,876	5,008	6,884	
Factories employed in Spinning and Weaving	118	310,643	46,741	5,146	135	66	1,859	10,932	6,299	8,293	10,998	19,291	
Factories not included in either of the above descriptions	31	—	—	—	3	1	19	454	318	340	455	795	
TOTAL	282	565,146	73,978	9,836	304	268	2,990	17,894	9,621	12,915	18,162	31,077	
IRELAND :													
Factories employed in Spinning	27	7,578	466	—	—	—	9	54	119	128	54	182	
Factories employed in Weaving	4	—	—	25	—	—	3	33	10	13	33	46	
Factories employed in Spinning and Weaving	47	56,521	10,972	900	7	1	319	1,695	1,186	1,512	1,696	3,208	
Factories not included in either of the above descriptions	4	—	—	—	—	—	—	—	7	7	—	7	
TOTAL	82	64,099	11,438	925	7	1	331	1,782	1,322	1,660	1,783	3,443	
GRAND TOTAL of WOOLLEN FACTORIES													
	1,793	3,107,209	299,793	61,831	2,767	2,167	13,188	76,492	54,115	70,070	78,659	148,729	

SHODDY FACTORIES.

COUNTIES.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling of Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.	
						Males.	Females.				Males.	Females.
ENGLAND AND WALES:												
SPINNING only:												
Cheshire	-	2	932	—	—	—	1	2	6	12	14	7
Lancashire	-	5	16,720	—	—	9	—	19	53	76	104	53
Yorkshire	-	1	440	—	—	—	—	2	—	2	4	—
Total of SHODDY SPINNING		8	18,092	—	—	9	1	23	59	90	122	60
WEAVING only:												
Lancashire	-	2	—	—	146	11	7	14	29	16	41	36
Yorkshire	-	3	—	—	8	—	—	1	2	4	5	2
Total of SHODDY WEAVING		5	—	—	154	11	7	15	31	20	46	38
SPINNING and WEAVING:												
Lancashire	-	14	35,945	500	1,089	55	39	96	319	308	459	358
Yorkshire	-	25	40,367	191	1,041	9	1	117	1,071	532	658	1,072
Total of SHODDY SPINNING and WEAVING		39	76,312	691	2,130	64	40	213	1,390	840	1,117	1,430
UNENUMERATED:												
Middlesex, Surrey, and Kent	-	1	—	—	—	—	—	—	—	3	3	—
Berks, Sussex, and Hants	-	1	—	—	—	—	—	1	1	1	2	1
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	-	7	—	—	—	—	—	5	83	59	64	83
Leicester, Rutland, Lincoln, and Nottingham	-	1	—	—	—	—	—	—	9	12	12	9
Wilts, Dorset, Devon, Cornwall, and Somerset	-	1	—	—	—	—	—	—	1	4	4	1
Lancashire	-	3	—	—	—	—	—	2	8	29	31	8
Yorkshire	-	56	—	—	—	—	2	65	618	749	814	620
Total of SHODDY UNENUMERATED		70	—	—	—	—	2	73	720	857	930	722
											1,430	2,547
											1,117	1,430
											3	—
											1	3
											83	147
											9	21
											1	5
											8	39
											620	1,434
											722	1,652

WORSTED FACTORIES.

COUNTIES.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.		
						Males.	Females.				Males.	Females.	Males and Females.
ENGLAND AND WALES:													
SPINNING only:													
Essex, Suffolk, and Norfolk	Easton	1	2,896	1,136	—	1	1	3	62	21	25	63	88
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	West Midland	7	55,476	14,888	—	77	128	186	1,054	347	610	1,182	1,792
Leicester, Rutland, Lincoln, and Nottingham	North Midland	11	48,531	14,298	—	5	26	88	1,638	649	742	1,664	2,406
Lancashire	-	2	27,656	4,542	—	—	21	2	192	122	124	213	337
Derby	-	2	5,721	940	—	—	—	51	526	193	244	526	770
York	-	237	1,254,243	383,210	—	4,424	5,428	4,670	21,178	6,098	15,192	26,606	41,798
Durham, Northumberland, Cumberland, and Westmoreland	Northern	4	16,804	5,373	—	1	2	64	530	107	172	532	704
Total of WORSTED SPINNING			1,411,327	424,387	—	4,508	5,606	5,064	25,180	7,537	17,109	30,786	47,895
WEAVING only:													
Middlesex, Surrey, and Kent	Home	1	—	—	8	—	—	—	15	2	2	15	17
Essex, Norfolk, and Suffolk	Eastern	2	—	—	170	—	—	1	90	8	9	90	99
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	West Midland	30	—	—	1,827	3	—	462	2,267	2,937	3,402	2,267	5,669
Leicester, Rutland, Lincoln, and Nottingham	North Midland	1	—	—	16	—	—	12	19	23	35	19	54
Lancashire	-	4	—	—	2,655	69	57	126	527	477	672	584	1,256
Yorkshire	-	249	—	—	32,972	322	130	1,150	17,168	6,291	7,763	17,298	25,061
Durham, Northumberland, Cumberland, and Westmoreland	Northern	1	—	—	287	—	—	37	169	80	117	169	283
Total of WORSTED WEAVING			—	—	37,935	394	187	1,788	20,255	9,818	12,000	20,442	32,442

WORSTED FACTORIES—continued.

COUNTIES.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling of Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.	
						Males.	Females.				Males.	Females.
ENGLAND AND WALES --continued.												
SPINNING AND WEAVING:												
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	} West Midland	1	11,212	4,200	140	11	7	119	391	351	481	398
Lancashire		1	—	144	83	—	—	1	36	8	9	36
Yorkshire	-	122	917,947	213,264	28,404	3,218	3,603	4,949	27,591	16,476	24,643	31,194
Durham, Northumberland, Cumberland, and Westmoreland	} Northern	1	2,640	1,188	68	10	—	56	145	156	222	145
		125	931,799	218,796	28,695	3,239	3,610	5,125	28,163	16,991	25,355	31,773
Total of WORSTED SPINNING and WEAVING												
UNENUMERATED:												
Middlesex, Surrey, and Kent	Home	6	—	—	—	—	—	9	90	39	48	90
Essex, Suffolk, and Norfolk	Eastern	1	—	—	—	—	—	—	10	8	8	10
Leicester, Rutland, Lincoln, and Nottingham	} North Midland	2	—	—	—	—	1	2	44	4	6	45
Lancashire		3	—	—	—	—	—	—	—	301	35	301
Yorkshire	-	43	—	—	—	8	15	226	1,204	2,730	2,964	1,219
Total of WORSTED UNENUMERATED												1,665
												4,726

SCOTLAND:

SPINNING only:

SCOTLAND:												
Wool only:												
Nairn, Elgin or Moray, Banff, Aberdeen, and Kincardine	1	4,354	1,432	—	—	11	41	542	99	140	553	693
Forfar, Perth, Fife, Kinross, and Clack- mannan	2	7,120	3,360	—	11	9	50	136	47	108	145	253
Stirling, Dumbarton, Argyll, and Bute	1	2,880	1,403	—	—	—	12	90	10	22	90	112
Renfrew, Ayr, and Lanark	7	43,858	19,260	—	81	172	73	1,947	188	342	2,119	2,461
Total of WOOLSTED SPINNING	11	58,212	25,455	—	92	192	176	2,715	344	612	2,907	3,519

WEAVING only:

[illegible]

SPINNING and WEAVING:

[illegible]

UNENUMERATED:

[illegible]

IRELAND:

SPINNING only:

IRELAND:														
KING only:														
Louth, Meath, Dublin, Wicklow, Wexford, Kilkenny, Carlow, Kildare, Queen's County, King's County, Westmeath, and Longford	-	1	672	300	-	-	-	-	1	14	5	6	14	20
Total of WORSTED SPINNING	-	1	672	300	-	-	-	-	1	14	5	6	14	20

SUMMARY OF WORSTED FACTORIES.

Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 18 Years of Age.	TOTAL Number of Persons Employed.			
				Males.	Females.			Males.	Females.	Males and Females.	
ENGLAND AND WALES :											
264	1,411,327	424,387	—	4,508	5,606	5,064	25,180	7,537	17,109	30,786	47,895
288	—	—	37,985	394	187	1,788	20,255	9,818	12,000	20,442	32,442
125	931,739	218,796	28,695	3,239	3,610	5,425	28,463	16,991	25,355	31,773	57,128
55	—	—	—	8	16	237	1,649	2,816	3,061	1,665	4,726
732	2,843,126	643,183	66,680	8,149	9,419	12,214	75,247	37,162	57,525	84,666	142,191
SCOTLAND :											
11	58,212	25,455	—	92	192	176	2,715	344	612	2,907	3,519
7	—	—	718	10	10	195	1,366	788	993	1,376	2,369
1	912	390	43	—	—	26	60	62	88	60	148
1	—	—	—	—	—	2	50	25	27	50	77
20	59,124	25,845	761	102	202	399	4,191	1,219	1,720	4,393	6,113
IRELAND :											
1	672	300	—	—	—	1	14	5	6	14	20
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
1	672	300	—	—	—	1	14	5	6	14	20
753	2,402,922	669,928	67,391	8,251	9,621	12,614	79,452	38,386	59,251	89,073	148,324
GRAND TOTAL OF WORSTED FACTORIES											

FLAX FACTORIES.

COUNTIES.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children Working Half Time.		Number of Females under 18 Years of Age working Full Time.	Number of Females above 18 Years of Age working Full Time.	Number of Persons Employed.	
						Males.	Females.			Males.	Females.
ENGLAND AND WALES:											
SPINNING only:											
Sussex, Hants, and Berks	South Eastern	1	896	28	—	1	—	13	28	28	56
Leicester, Rutland, Lincoln, and Nottingham	North Midland	1	140	—	—	—	—	4	10	40	50
Wilts, Dorset, Devon, Cornwall, and Somerset	South Western	3	4,956	932	—	25	15	47	218	230	463
Lancashire	—	2	52,344	—	—	36	40	62	1,050	314	1,404
Yorkshire	—	4	34,798	4,540	—	36	42	104	898	428	1,368
Durham, Northumberland, Cumberland, and Westmorland	Northern	3	7,988	3,380	—	2	1	52	443	239	683
Total of FLAX SPINNING	—	14	101,122	8,880	—	100	98	282	2,647	1,279	4,024
WEAVING only:											
Middlesex, Surrey, and Kent	Home	1	—	—	8	—	—	4	—	9	9
Essex, Suffolk, and Norfolk	Eastern	1	—	—	145	—	—	13	60	78	138
Sussex, Hants, and Berks	South Eastern	1	—	—	24	—	—	4	5	26	31
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	West Midland	1	—	—	2	—	—	1	2	2	4
Wilts, Dorset, Devon, Cornwall, and Somerset	South Western	1	—	—	44	—	—	11	36	87	123
Lancashire	—	7	—	—	1,364	36	76	60	524	252	852
Yorkshire	—	9	—	—	1,285	—	—	21	1,083	301	1,384
Durham, Northumberland, Cumberland, and Westmorland	Northern	3	—	—	56	—	—	2	66	32	93
Total of FLAX WEAVING	—	24	—	—	2,928	36	76	116	1,776	787	2,639
SPINNING and WEAVING:											
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	West Midland	2	1,480	200	19	—	—	6	107	40	147
Wilts, Dorset, Devon, Cornwall, and Somerset	South Western	5	3,228	365	121	9	2	63	204	360	566
Lancashire	—	1	—	200	120	—	—	6	35	109	144
Yorkshire	—	8	660	2,252	1,274	2	4	30	1,056	256	1,316
Durham, Northumberland, Cumberland, and Westmorland	Northern	1	120	—	10	—	—	4	20	10	30
Total of FLAX SPINNING and WEAVING	—	17	5,488	3,018	1,544	11	6	109	1,422	775	2,203

HEMP FACTORIES.

COUNTIES.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.	
						Males.	Females.				Males.	Females.
ENGLAND AND WALES:												
SPINNING only:												
Middlesex, Surrey, and Kent	Home	7	1,712	196	—	1	—	130	389	237	388	757
Sussex, Hants, and Berks	South Eastern	2	24	—	—	—	—	20	—	24	44	44
Gloucester, Hereford, Salop, Worcester, and Warwick	West Midland	1	140	80	—	—	—	23	51	92	53	106
Wills, Dorset, Devon, Cornwall, and Somerset	South Western	9	7,796	1,131	—	31	26	113	427	239	383	886
Cheshire	—	1	1,152	1,668	—	46	30	25	199	96	167	396
Lancashire	—	13	3,634	2,919	—	25	—	190	949	430	645	1,594
Yorkshire	—	19	9,002	2,268	—	29	32	73	648	246	348	1,023
Total of HEMP SPINNING		52	23,450	8,262	—	132	88	574	2,663	1,304	2,010	4,761
WEAVING only:												
Yorkshire	—	1	—	—	6	—	—	2	3	3	5	8
Total of HEMP WEAVING		1	—	—	6	—	—	2	3	3	5	8
SPINNING and WEAVING:												
Wills, Dorset, Devon, Cornwall, and Somerset	South Western	1	450	120	8	4	—	2	26	8	14	26
York	—	1	992	90	39	—	—	15	114	51	66	180
Total of HEMP SPINNING and WEAVING		2	1,442	210	47	4	—	17	140	59	80	220
UNENUMERATED:												
Middlesex, Surrey, and Kent	Home	2	—	—	—	—	—	49	3	56	105	3
Wills, Dorset, Devon, Cornwall, and Somerset	South Western	3	—	—	—	10	5	39	36	76	125	41
Cheshire	—	1	—	—	—	—	—	10	6	13	28	6
Lancashire	—	10	—	—	—	44	64	55	218	189	288	282
Yorkshire	—	5	—	—	—	—	—	6	46	20	26	46
Total of HEMP UNENUMERATED		21	—	—	—	54	69	159	309	359	572	378
											950	

HEMP FACTORIES—continued.

COUNTIES.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning, Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.	
						Males.	Females.				Males.	Females.
SCOTLAND :												
SPINNING only :												
Forfar, Perth, Fife, Kinross, and Clackmannan	East Midland West Midland South Western	7	8,770	1,066	—	26	27	83	592	214	323	619
Stirling, Dumbarton, Argyle, and Bute		1	36	—	—	2	—	5	48	19	26	18
Renfrew, Ayr, and Lanark		8	574	314	—	9	—	106	203	175	290	203
Total of HEMP SPINNING		16	9,380	1,370	—	37	27	194	813	408	639	840
WEAVING only :												
Forfar, Perth, Fife, Kinross, and Clackmannan	East Midland Total of HEMP WEAVING	1	—	—	284	—	—	—	127	23	23	127
Total of HEMP WEAVING		1	—	—	284	—	—	—	127	23	23	127
SPINNING and WEAVING :												
Renfrew, Ayr, and Lanark	South Western	1	5,070	365	179	—	—	31	1,018	237	268	1,018
Total of HEMP SPINNING and WEAVING		1	5,070	365	179	—	—	31	1,018	237	268	1,018
UNENUMERATED :												
Forfar, Perth, Fife, Kinross, and Clackmannan	East Midland West Midland South Western	1	—	—	—	5	1	26	12	18	49	13
Stirling, Dumbarton, Argyle, and Bute		1	—	—	—	—	—	—	1	5	5	1
Renfrew, Ayr, and Lanark		7	—	—	—	—	51	1	33	85	63	147
Total of HEMP UNENUMERATED		9	—	—	—	56	2	59	98	86	201	100
IRELAND :												
SPINNING only :												
Donegal, Londonderry, Antrim, Down, Armagh, Cavan, Fermanagh, Monaghan, and Tyrone	Ulster	1	2,372	1,742	—	—	—	310	531	467	777	531
Total of HEMP SPINNING		1	2,372	1,742	—	—	—	—	310	531	467	777
UNENUMERATED :												
Donegal, Londonderry, Antrim, Down, Armagh, Cavan, Fermanagh, Monaghan, and Tyrone	Ulster	1	—	—	—	—	—	19	40	50	69	40
Total of HEMP UNENUMERATED		1	—	—	—	—	—	—	19	40	50	69

SUMMARY OF HEMP FACTORIES.

	Number of Factories.	TOTAL Number of Spinning or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling of Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.			
					Males.	Females.				Males.	Females.	Males and Females.	
ENGLAND AND WALES :													
Factories employed in Spinning	52	23,460	8,262	—	132	88	574	2,663	1,304	2,010	2,751	4,761	
Factories employed in Weaving	1	—	—	6	—	—	2	3	3	5	3	8	
Factories employed in Spinning and Weaving	2	1,442	210	47	4	—	17	140	59	80	140	220	
Factories not included in either of the above descriptions	21	—	—	—	54	69	159	309	359	572	378	950	
TOTAL	76	24,902	8,472	53	190	157	752	3,115	1,725	2,667	3,272	5,939	
SCOTLAND :													
Factories employed in Spinning	16	9,380	1,370	—	37	27	194	813	408	639	840	1,479	
Factories employed in Weaving	1	—	—	284	—	—	—	127	23	23	127	150	
Factories employed in Spinning and Weaving	1	5,070	365	179	—	—	31	1,018	237	268	1,018	1,286	
Factories not included in either of the above descriptions	9	—	—	—	56	2	59	98	86	201	100	301	
TOTAL	27	14,450	1,735	463	93	29	284	2,056	754	1,131	2,085	3,216	
IRELAND :													
Factories employed in Spinning	1	2,372	1,742	—	—	—	310	531	467	777	531	1,308	
Factories employed in Weaving	—	—	—	—	—	—	—	—	—	—	—	—	
Factories employed in Spinning and Weaving	—	—	—	—	—	—	—	—	—	—	—	—	
Factories not included in either of the above descriptions	1	—	—	—	—	—	19	40	50	69	40	109	
TOTAL	2	2,372	1,742	—	—	—	329	571	517	846	571	1,417	
GRAND TOTAL of HEMP FACTORIES													
	105	41,724	11,949	516	283	186	1,365	5,742	2,996	4,644	5,928	10,572	

JUTE FACTORIES.

COUNTIES.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling of Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.		
						Males.	Females.				Males.	Females.	
ENGLAND AND WALES :													
SPINNING only :													
Middlesex, Surrey, and Kent	Home	1	500	130	—	—	—	7	45	7	14	45	
Total of JUTE SPINNING		1	500	130	—	—	—	7	45	7	14	45	
WEAVING only :													
Wilt, Dorset, Devon, Somerset, and Cornwall	South Western	3	—	—	81	21	—	45	53	151	217	53	
Total of JUTE WEAVING		3	—	—	81	21	—	45	53	151	217	53	
SPINNING and WEAVING :													
Essex, Suffolk, and Norfolk	Eastern	2	10,540	192	434	22	26	241	1,210	220	483	1,236	
Lancashire		2	10,560	524	522	50	6	171	1,670	220	441	1,676	
Total of JUTE SPINNING and WEAVING		4	21,100	716	956	72	32	412	2,880	440	924	2,912	
UNENUMERATED :													
Middlesex, Surrey, and Kent	Home	1	—	—	—	—	—	1	—	5	6	—	
Wales and Monmouth		1	—	—	—	—	—	—	—	4	4	—	
Total of JUTE UNENUMERATED		2	—	—	—	—	—	1	—	9	10	—	

SCOTLAND :

SPINNING only :

Forfar, Perth, Fife, Kinross, and Clack-	24	77,653	3,131	—	401	311	780	4,334	1,428	2,559	4,645	7,204
mannan												
Total of JUTE SPINNING	24	77,653	3,131	—	401	311	780	4,334	1,428	2,559	4,645	7,204

WEAVING only :

Forfar, Perth, Fife, Kinross, and Clack-	34	—	—	5,219	11	53	144	4,482	1,491	1,646	4,535	6,181
mannan												
Total of JUTE WEAVING	34	—	—	5,219	11	53	144	4,482	1,491	1,646	4,535	6,181

SPINNING and WEAVING :

Nairn, Elgin, Banff, Aberdeen, and Kincardine	1	2,568	—	168	—	22	41	325	45	86	347	433
Forfar, Perth, Fife, Kinross, and Clack-												
mannan	41	159,241	7,691	7,364	978	1,047	2,246	15,769	5,410	8,634	16,816	25,450
Renfrew, Ayr, Lanark	2	2,738	46	146	—	—	14	471	52	66	471	537
Total of JUTE SPINNING and WEAVING												
	44	164,547	7,737	7,678	978	1,069	2,301	16,565	5,507	8,786	17,634	26,420

UNENUMERATED :

Forfar, Perth, Fife, Kinross, and Clack-	1	—	—	—	—	—	4	64	12	16	64	80
mannan												
Total of JUTE UNENUMERATED	1	—	—	—	—	—	4	64	12	16	64	80

IRELAND :

SPINNING and WEAVING :

Louth, Meath, Dublin, Wicklow, Wex-	2	3,760	140	145	—	—	60	414	160	220	414	634
ford, Kilkenny, Carlow, Kildare, Queen's												
County, King's County, Westmeath, and Longford												
Waterford, Cork, Kerry, Limerick, Tipperary, and Clare	1	600	20	28	—	—	4	100	12	16	100	116
Total of JUTE SPINNING and WEAVING												
	3	4,360	160	173	—	—	64	514	172	236	514	750

SUMMARY OF JUTE FACTORIES.

	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling of Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.													
					Males.	Females.				Males.	Females.	Males and Females.											
ENGLAND AND WALES :																							
Factories employed in Spinning	1	500	130	—	—	—	7	45	7	14	45	59											
Factories employed in Weaving	3	—	—	81	21	—	45	53	151	217	53	270											
Factories employed in Spinning and Weaving	4	21,100	716	956	72	32	412	2,880	440	924	2,912	3,836											
Factories not included in either of the above descriptions	2	—	—	—	—	—	1	—	9	10	—	10											
TOTAL	10	21,600	846	1,037	93	32	465	2,978	607	1,165	3,010	4,175											
SCOTLAND :																							
Factories employed in Spinning	24	77,658	3,131	—	401	311	730	4,334	1,428	2,559	4,645	7,204											
Factories employed in Weaving	34	—	—	5,219	11	53	144	4,482	1,491	1,646	4,535	6,181											
Factories employed in Spinning and Weaving	44	164,547	7,737	7,678	978	1,069	2,301	16,565	5,507	8,786	17,634	26,420											
Factories not included in either of the above descriptions	1	—	—	—	—	—	4	64	12	16	64	80											
TOTAL	103	242,205	10,868	12,897	1,390	1,433	3,179	25,445	8,438	13,007	26,878	39,885											
IRELAND :																							
Factories employed in Spinning	—	—	—	—	—	—	—	—	—	—	—	—											
Factories employed in Weaving	—	—	—	—	—	—	—	—	—	—	—	—											
Factories employed in Spinning and Weaving	3	4,360	160	173	—	—	64	514	172	236	514	750											
Factories not included in either of the above descriptions	—	—	—	—	—	—	—	—	—	—	—	—											
TOTAL	3	4,360	160	173	—	—	64	514	172	236	514	750											
GRAND TOTAL of JUTE FACTORIES												116	268,165	11,874	14,107	1,483	1,465	3,708	28,937	9,217	14,408	30,402	44,810

C O U N T I E S.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.	
						Males.	Females.				Males.	Females.
ENGLAND AND WALES:												
SPINNING only:	York	2	1,827	474	—	2	—	11	22	26	39	61
	Total of HAIR SPINNING	2	1,827	474	—	2	—	11	22	26	39	61
WEAVING only:	Essex, Norfolk, and Suffolk	2	—	—	109	—	—	6	78	24	30	108
	Wilt, Dorset, Devon, Cornwall, and Somerset	1	—	—	135	14	3	14	60	25	53	116
	Lancashire	1	—	—	50	—	—	8	28	26	34	62
	Yorkshire	1	—	—	42	—	—	36	113	95	131	244
	Total of HAIR WEAVING	5	—	—	336	14	3	64	279	170	243	530
SPINNING and WEAVING:	Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	1	160	36	16	—	—	9	68	28	37	105
	Total of HAIR SPINNING and WEAVING	1	160	36	16	—	—	9	68	28	37	105
UNENUMERATED:	Middlesex, Surrey, and Kent	8	—	—	—	—	—	58	13	241	299	312
	Essex, Norfolk, and Suffolk	5	—	—	—	5	—	31	266	94	130	396
	Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	1	—	—	—	—	—	3	—	1	4	4
	Wilt, Dorset, Devon, Cornwall, and Somerset	1	—	—	—	—	—	—	—	4	4	4
	Lancashire	3	—	—	—	—	—	10	49	26	36	85
	Yorkshire	3	—	—	—	—	1	2	11	9	11	23
	Total of HAIR UNENUMERATED	21	—	—	—	5	1	104	339	375	484	824
SCOTLAND:												
UNENUMERATED:	Renfrew, Ayr, and Lanark	8	—	—	—	—	—	—	705	50	50	755
	Total of HAIR UNENUMERATED	8	—	—	—	—	—	—	705	50	50	755
IRELAND:												
UNENUMERATED:	Down, Fermanagh, Londonderry, Armagh, Monaghan, Antrim, Cavan, and Tyrone	5	—	—	—	—	—	15	91	202	217	308
	Total of HAIR UNENUMERATED	5	—	—	—	—	—	15	91	202	217	308

SUMMARY OF HAIR FACTORIES.

	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling of Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.		
					Males.	Females.				Males.	Females.	Males and Females.
ENGLAND AND WALES :												
Factories employed in Spinning	2	1,827	474	—	2	—	11	22	26	39	22	61
Factories employed in Weaving	5	—	—	336	14	3	64	279	170	248	282	530
Factories employed in Spinning and Weaving	1	160	36	16	—	—	9	68	23	97	68	105
Factories not included in either of the above descriptions	21	—	—	—	5	1	104	339	375	484	340	824
TOTAL	29	1,987	510	352	21	4	188	708	599	808	712	1,520
SCOTLAND :												
Factories employed in Spinning	—	—	—	—	—	—	—	—	—	—	—	—
Factories employed in Weaving	—	—	—	—	—	—	—	—	—	—	—	—
Factories employed in Spinning and Weaving	—	—	—	—	—	—	—	—	—	—	—	—
Factories not included in either of the above descriptions	8	—	—	—	—	—	—	705	50	50	705	755
TOTAL	8	—	—	—	—	—	—	705	50	50	705	755
IRELAND :												
Factories employed in Spinning	—	—	—	—	—	—	—	—	—	—	—	—
Factories employed in Weaving	—	—	—	—	—	—	—	—	—	—	—	—
Factories employed in Spinning and Weaving	—	—	—	—	—	—	—	—	—	—	—	—
Factories not included in either of the above descriptions	5	—	—	—	—	—	15	91	202	217	91	308
TOTAL	5	—	—	—	—	—	15	91	202	217	91	308
GRAND TOTAL of HAIR FACTORIES												
	42	1,987	510	352	21	4	203	1,504	851	1,075	1,508	2,583

COUNTIES.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children Working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.	
						Males.	Females.				Males.	Females.
ENGLAND AND WALES:												
WEAVING:												
Middlesex, Surrey, and Kent	Home -	1	—	—	18	—	—	2	13	19	21	13
Essex, Suffolk, and Norfolk	Eastern -	4	—	—	31	4	—	76	81	275	355	81
Lancashire	-	2	—	—	28	9	1	16	86	91	116	87
Yorkshire	-	1	—	—	7	—	2	4	14	23	32	16
Durham, Northumberland, Cumberland, and Westmorland	} Northern -	1	—	—	32	13	1	18	55	84	115	56
Total of COCOA-NUT FIBRE WEAVING	- - -	9	—	—	116	26	4	116	249	497	639	253
UNENUMERATED:												
Middlesex, Surrey, and Kent	Home -	1	—	—	—	—	—	5	20	55	60	20
Essex, Suffolk, and Norfolk	Eastern -	7	—	—	—	—	—	74	20	502	576	20
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	} West Midland -	1	—	—	—	—	—	—	—	1	1	—
Wiltshire, Dorset, Devon, Cornwall, and Somerset	} South Western -	1	—	—	—	1	—	9	9	18	28	9
Cheshire	-	1	—	—	—	—	—	3	8	5	8	8
Lancashire	-	2	—	—	—	—	—	3	7	10	13	7
Yorkshire	-	2	—	—	—	—	—	—	46	58	58	46
Total of COCOA-NUT FIBRE UNENUMERATED	- - -	15	—	—	—	1	—	94	110	649	744	110
												854

SUMMARY OF COCOA-NUT FIBRE FACTORIES.

	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.		
					Males.	Females.				Males.	Females.	
ENGLAND AND WALES :	—	—	—	—	—	—	—	—	—	—	—	
	9	—	—	116	26	4	116	249	497	639	253	
	15	—	—	—	1	—	94	110	649	744	110	
	24	—	—	116	27	4	210	359	1,146	1,383	363	
TOTAL												1,746
SCOTLAND	NIL.	—	—	—	—	—	—	—	—	—	—	
IRELAND	NIL.	—	—	—	—	—	—	—	—	—	—	
GRAND TOTAL of COCOA-NUT FIBRE FACTORIES												1,746

SILK FACTORIES.

C O U N T I E S.	REGISTRATION DISTRICT.	Number of Factories	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling of Spindles.	TOTAL Number of Power Looms.	Number of Children Working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.	
						Males.	Females.				Males.	Females.
ENGLAND AND WALES:												
SPINNING only:												
Middlesex, Surrey, and Kent	Home	2	168	—	—	—	—	5	12	4	9	12
Herts, Bucks, Oxford, Northampton, Hunts, Beds, and Cambridge	South Midland	3	19,754	1,172	—	70	63	63	376	69	202	439
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	West Midland	32	23,485	4,824	—	66	99	132	1,112	404	602	1,211
Leicester, Rutland, Lincoln, and Nottingham	North Midland	7	40,170	4,090	—	20	38	27	527	131	178	565
Wilts, Dorset, Devon, Cornwall, and Somerset	South Western	6	26,571	2,188	—	29	24	53	435	47	129	459
Cheshire	—	46	147,210	24,968	—	403	542	527	3,284	799	1,729	3,826
Lancashire	—	4	42,290	13,174	—	24	32	62	464	283	369	496
Derbyshire	—	8	30,318	11,152	—	1	5	42	858	84	127	863
Yorkshire	—	31	180,381	71,480	—	173	277	449	2,670	1,353	1,975	2,947
Total of SILK SPINNING			510,347	133,048	—	786	1,080	1,360	9,738	3,174	5,320	10,818
WEAVING only:												
Middlesex, Surrey, and Kent	Home	5	—	—	78	—	—	7	191	49	56	191
Essex, Suffolk, and Norfolk	Eastern	3	—	—	63	—	—	3	68	11	14	68
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	West Midland	305	—	—	1,742	9	5	110	1,928	728	847	1,933
Wilts, Dorset, Devon, Cornwall, and Somerset	South Western	1	—	—	62	—	—	—	90	5	5	90
Cheshire	—	23	—	—	1,173	15	31	57	785	432	504	816
Lancashire	—	25	—	—	2,311	54	148	74	1,676	489	617	1,824
Yorkshire	—	5	—	—	221	—	—	7	42	38	45	42
Total of SILK WEAVING			—	—	5,650	78	184	258	4,780	1,752	2,088	4,964
											7,052	

SPINNING and WEAVING :

328.

Essex, Suffolk, and Norfolk	-	-	-	9	204,776	14,446	2,184	-	1	15	3,507	534	549	3,508	4,057
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	-	-	-	11	18,714	3,921	267	36	69	161	1,076	626	823	1,145	1,968
Wilts, Dorset, Devon, Cornwall, and Somerset	-	-	-	4	33,189	1,953	265	11	23	8	570	63	82	598	675
Cheshire	-	-	-	11	21,913	2,203	880	47	43	112	985	497	656	1,028	1,684
Lancashire	-	-	-	2	9,968	6,150	228	-	-	29	144	306	335	144	479
Derbyshire	-	-	-	3	3,560	790	86	-	-	38	281	88	126	281	407
Yorkshire	-	-	-	4	38,512	18,006	1,170	110	289	331	2,316	1,890	2,331	2,555	4,886
Total of SILK SPINNING and WEAVING	-	-	-	44	330,572	47,469	5,080	204	375	694	8,879	4,004	4,902	9,254	14,156
UNENUMERATED :															
Middlesex, Surrey, and Kent	-	-	-	8	-	-	-	-	-	13	434	89	102	434	536
Essex, Suffolk, and Norfolk	-	-	-	4	-	-	-	-	-	-	154	19	19	154	173
Berks, Sussex, and Hants	-	-	-	1	-	-	-	-	-	-	15	3	3	15	18
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	-	-	-	12	-	-	-	-	-	15	138	32	47	138	185
Leicester, Rutland, Lincoln, and Nottingham	-	-	-	5	-	-	-	-	-	-	26	4	4	26	80
Wilts, Dorset, Devon, Cornwall, and Somerset	-	-	-	3	-	-	-	20	70	12	283	14	46	353	399
Cheshire	-	-	-	14	-	-	-	23	22	40	297	146	209	319	528
Lancashire	-	-	-	6	-	-	-	38	6	44	120	135	217	126	343
Derbyshire	-	-	-	4	-	-	-	-	-	45	132	90	135	132	267
Yorkshire	-	-	-	5	-	-	-	-	-	15	6	97	112	6	118
Total of SILK UNENUMERATED	-	-	-	62	-	-	-	81	98	184	1,605	629	894	1,703	2,597

SUMMARY OF SILK FACTORIES.

	Number of Factories.	Total Number of Spinning Spindles or Throwing Spindles in Silk Factories.	Total Number of Doubling Spindles.	Total Number of Power Looms.	Number of Children worked Half Time.		Number of Males under 18 years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL	
					Number of Persons Employed.					Males.	Females.
					Males.	Females.					
ENGLAND AND WALES:											
Factories employed in Spinning	139	310,347	133,043	—	786	1,080	1,360	9,738	3,174	5,320	10,818
Factories employed in Weaving	367	—	—	5,650	78	184	258	4,780	1,752	2,088	4,964
Factories employed in Spinning and Weaving	44	330,572	47,469	5,080	204	375	694	8,879	4,004	4,902	9,254
Factories not included in either of the above descriptions	62	—	—	—	81	98	184	1,605	629	894	1,703
TOTAL	612	840,919	180,517	10,730	1,149	1,737	2,496	25,002	9,559	13,204	26,739
SCOTLAND:											
Factories employed in Spinning	4	5,356	2,261	—	3	—	24	416	58	85	416
Factories employed in Weaving	3	—	—	703	—	—	10	461	73	83	461
Factories employed in Spinning and Weaving	1	300	—	31	—	—	1	40	18	19	40
Factories not included in either of the above descriptions	3	—	—	—	—	—	5	151	74	79	151
TOTAL	11	5,656	2,261	734	3	—	40	1,068	223	266	1,068
IRELAND											
Factories employed in Spinning	NIL	—	—	—	—	—	—	—	—	—	—
Factories employed in Weaving	—	—	—	—	—	—	—	—	—	—	—
Factories employed in Spinning and Weaving	—	—	—	—	—	—	—	—	—	—	—
Factories not included in either of the above descriptions	—	—	—	—	—	—	—	—	—	—	—
TOTAL	—	—	—	—	—	—	—	—	—	—	—
GRAND TOTAL of SILK FACTORIES	623	846,575	182,778	11,464	1,152	1,737	2,536	26,070	9,782	13,470	27,807
											41,277

HOSIERY FACTORIES.

COUNTIES.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.	
						Males.	Females.				Males.	Females.
ENGLAND AND WALES:												
Middlesex, Surrey, and Kent	Home	1	—	—	—	—	—	2	3	17	19	3
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	West Midland	1	—	—	—	—	—	6	320	50	55	375
Leicester, Rutland, Lincoln, and Nottingham	North Midland	221	—	—	—	125	229	1,271	12,844	6,593	7,989	13,073
Lancashire	—	6	—	—	—	—	49	19	459	48	67	508
Derbyshire	—	9	—	—	—	—	—	141	814	581	722	814
Yorkshire	—	2	—	—	—	—	—	2	30	7	9	30
Durham, Northumberland, Cumberland, and Westmorland	Northern	3	—	—	—	3	1	10	217	7	20	218
Total Hosiery, ENGLAND and WALES	—	243	—	—	—	128	279	1,450	14,687	7,303	8,881	14,966
SCOTLAND:												
Renfrew, Ayr, and Lanark	South Western	7	—	—	—	—	—	1	230	47	48	280
Roxburgh, Dumfries, Kirkcudbright, and Wigtown	Southern	7	—	—	—	7	3	29	431	243	279	434
Total HOSIERY, SCOTLAND	—	14	—	—	—	7	3	30	661	290	327	664
IRELAND												
—	—	Nil.	—	—	—	—	—	—	—	—	—	—

SUMMARY OF HOSIERY FACTORIES.

	Number of Factories.	TOTAL Number of Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.	
					Males.	Females.				Males.	Females.
ENGLAND AND WALES	243	—	—	—	128	279	1,450	14,687	7,303	8,881	14,966
SCOTLAND	14	—	—	—	7	3	30	661	290	327	664
IRELAND	Nil.	—	—	—	—	—	—	—	—	—	—
GRAND TOTAL of HOSIERY	257	—	—	—	135	282	1,480	15,348	7,593	9,208	15,630
											23,847
											991
											—
											24,838

ELASTIC FACTORIES.

COUNTIES.	REGISTRATION DISTRICT.	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling of Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.	
						Males.	Females.				Males.	Females.
ENGLAND AND WALES:												
Middlesex, Surrey, and Kent	Home	1	—	—	—	—	—	—	23	11	23	34
Herts, Bucks, Oxford, Northampton, Hunts, Beds, and Cambridge	South Midland	1	—	—	—	—	—	—	130	10	130	140
Gloucester, Hereford, Salop, Stafford, Worcester, and Warwick	West Midland	19	—	—	—	—	—	48	665	346	665	1,059
Leicester, Rutland, Lincoln, and Nottingham	North Midland	23	—	—	—	11	52	141	1,104	610	762	1,918
Lancashire	—	2	—	—	—	—	—	1	54	20	21	75
Derbyshire	—	7	—	—	—	3	—	58	316	227	288	604
Yorkshire	—	1	—	—	—	1	—	3	78	29	33	111
Total ELASTIC FACTORIES in ENGLAND and WALES		54	—	—	—	15	52	251	2,370	1,253	1,519	2,422
3941												

SUMMARY OF ELASTIC FACTORIES.

	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling of Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.	
					Males.	Females.				Males.	Females.
ENGLAND AND WALES	54	—	—	—	15	52	251	2,370	1,253	1,519	2,422
SCOTLAND	NIL	—	—	—	—	—	—	—	—	—	—
IRELAND	NIL	—	—	—	—	—	—	—	—	—	—
GRAND TOTAL of ELASTIC FACTORIES		54	—	—	15	52	251	2,370	1,253	1,519	2,422
										3,941	

GENERAL SUMMARY OF FACTORIES.

	Number of Factories.	TOTAL Number of Spinning Spindles or Throwing Spindles in Silk Factories.	TOTAL Number of Doubling Spindles.	TOTAL Number of Power Looms.	Number of Children working Half Time.		Number of Males under 18 Years of Age working Full Time.	Number of Females above 13 Years of Age working Full Time.	Number of Males above 18 Years of Age.	TOTAL Number of Persons Employed.			
					Males.	Females.				Males.	Females.		
ENGLAND AND WALES	- - - - -	6,180	45,725,815	4,485,401	722,406	35,166	38,653	72,517	461,751	250,165	357,848	500,404	858,252
SCOTLAND	- - - - -	747	1,713,899	699,836	71,471	2,915	3,862	10,532	104,343	32,939	46,386	108,205	154,591
IRELAND.	- - - - -	263	970,019	46,092	28,612	2,477	3,426	5,647	44,514	15,724	23,848	47,940	71,788
TOTAL OF THE UNITED KINGDOM		7,190	48,409,733	5,231,329	822,489	40,558	45,941	88,696	610,608	298,828	428,082	656,549	1,084,631

N. B.—There were 196 factories entirely closed at the date of the collection of this Return, the particulars of which are not included.

FACTORIES AND WORKSHOPS ACTS.

RETURN of the Number of FACTORIES authorised to be Inspected under the FACTORIES AND WORKSHOPS ACTS, with the Number of Persons Employed in each Industry, distinguishing Men, Women, Young Persons, Children, Half-timers; also giving the Number of Spindles, Looms, and other Machines used in each Trade and Industry Inspected.

(*Mr. Stuart-Wortley.*)

*Ordered, by The House of Commons, to be Printed,
29 July 1890.*

[*Price 4 d.*]

328.

Under 4 oz.

H.—10. 0. 30

FOREIGN IMPORT DUTIES.

RETURN to an Order of the Honourable The House of Commons,
dated 11 August 1890;—for,

RETURN “of the RATES of IMPORT DUTIES Levied in
EUROPEAN COUNTRIES and the UNITED STATES upon the
PRODUCE and MANUFACTURES of the UNITED KINGDOM.”

(*Sir Michael Hicks Beach.*)

(*Duties in force, so far as notified to the Board of Trade
at date of issue of this Return.*)

Ordered, by The House of Commons, to be Printed,
11 August 1890.

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INTRODUCTION.

FOUR years having elapsed since the publication of the last Return relating to Foreign Import Duties (Parliamentary Paper, No. 178 (I), of Session 1885), and various alterations having been made in the Customs tariffs of different countries from time to time during that period, it has been considered expedient to present to Parliament a further Return in continuation of that above referred to, embodying all the changes which have been made up to date. This appeared more especially to be necessary in view of the approaching expiration of various European commercial treaties, and in order to afford those interested in the trade of the country a means of properly following the changes which may be proposed in the various tariffs as the result of the lapse of those treaties, and of comparing such proposals, and the changes which may eventually be made with the duties existing at the present time. The appended Return has accordingly been prepared, and every effort has been made in order to ensure accuracy as far as possible. The Return is, however, incomplete in two very important particulars, the first being in regard to the United States, and the second in regard to Russia. With respect to the United States, the new tariff Act of that country has only recently received Presidential sanction, and it did not come into operation until the 6th October. It was not possible, therefore, to include the new duties in the body of the Return, as it was already near completion when the new Act was put in force, but full particulars as to the duties on all classes of goods as fixed by the Act, have been printed as an Appendix, and will be found at page 277. The duties which are given in the body of the Return are those which were leviable under the tariff which has just been superseded, and these may still be useful as a record, and for the purpose of comparison with the new duties. With regard to Russia it has to be stated that, in accordance with an Imperial decree published on the 20th August (1st September) last, the duties leviable under the whole of the sections of the tariff of that country, with the exception of those relating to coal and to a few articles of small importance to British trade, have been augmented by 20 per cent. This change was made at a time when the revision of the Return was already much advanced, and in this case also it has not been considered desirable to delay the issue of the book in order to make the necessary alterations in the various rates of duty. It is to be understood, therefore, that all the duties mentioned in the following

pages as being chargeable in Russia under the tariff laws of that country, require to be increased by 20 per cent., the only exception being in the case of coal. Coal imported at ports of the Black Sea and Sea of Azov will, under the decree above mentioned, pay 40 per cent. additional to the duties stated at page 210, but if imported at other parts of European Russia the duties remain at the rates given in the Return without any addition.

The various changes which have taken place since the issue of the last Return in the rates of foreign import duties upon the produce and manufactures of the United Kingdom result from (a) alterations made from time to time in the classification of, or duties on, articles classed under particular sections of the different tariffs, such as are mentioned below in the case of Russia, Sweden, &c.; (b) entire tariff revisions as in the case of Portugal, Italy, and Austria-Hungary; (c) alterations in Excise laws affecting also the import duties leviable; (d) direct negotiations between the United Kingdom and other countries, as in the case of the treaties concluded with Spain, Greece, and Roumania; and (e) commercial arrangements containing special tariff clauses made between foreign powers of which the advantage has also been reaped by this country under the most-favoured-nation article in its treaties with those powers. Among such arrangements may be mentioned those which have been concluded between Germany and Switzerland, Spain and Italy, Italy and Austria-Hungary, Switzerland and Italy, Austria-Hungary and Switzerland, and Roumania and Germany. Changes in foreign tariffs are published in the "*Board of Trade Journal*"* as soon as possible after information of such changes has been received.

It will be observed, upon comparing this with the former Return, that the tendency in the period between the issue of the two has on the whole been towards an increase rather than a reduction in the duties chargeable upon British goods, and it may be interesting to quote a few of the more important differences.

Russia.—All the alterations which have been made in the Russian import duties since the issue of the previous Return have been in the nature of additions to the rates then levied. The principal of these alterations are the following:—

Coal and coke: there have been two separate alterations in the duties on coal and coke; the first in July 1886, and the second in July 1887. At the date of the last Return the duties were $\frac{1}{2}$ *cop.* per pound at Baltic ports, 2 *cop.* at Black Sea ports,

* This is a monthly publication of the Board of Trade, containing a variety of commercial information extracted from official and other sources. Copies may be obtained through Messrs. Eyre & Spottiswoode's office for the sale of Parliamentary Papers in East Harding-street, London, E.C., at a price of 6 *d.* per monthly number.

and $1\frac{1}{2}$ *cop.* along the land frontier; they are now 1 *cop.* per poud at Baltic ports, 3 *cop.* at Black Sea and Azov ports, and 2 *cop.* along the land frontier, with the addition, in the case of imports by the Black Sea and Azov ports, of the extra 40 per cent. duty, recently made, which has been mentioned above. In June and July 1887 additions were made to the duties on iron and steel and various manufactures thereof, motive machinery, ships and boats, hops, and tobacco. About the same time, also, an alteration was made in the method of assessing the duties on cotton thread for sewing or knitting, whereby the duties are now levied upon the *gross* weight instead of upon the *net* weight as formerly. The rate for pig iron has been raised from 15 *cop.* to 25 *cop.* per poud; on iron or steel in bars from 40 *cop.* to 50 *cop.* per poud; on iron or steel in sheets or plates, and on coarse iron castings, from 60 *cop.* to 70 *cop.* per poud; on iron and steel smiths' work from 90 *cop.* to 1 *rbl.* 20 *cop.* per poud; and the duties on cast-iron wares worked or painted, boiler work of iron or steel, certain finished iron or steel wares, tools of iron and steel, and agricultural implements, have in each case been raised from 1 *rbl.* 20 *cop.* to 1 *rbl.* 40 *cop.* per poud. On steam machinery other than locomotives the duties have also been increased from 1 *rbl.* 20 *cop.* to 1 *rbl.* 40 *cop.* per poud, and those on locomotive machinery from 1 *rbl.* 40 *cop.* to 2 *rbl.* per poud. The tariff classification of ships and boats, and the rates of duty thereon, have been entirely re-arranged. On hops there has been an increase from 1 *rbl.* 45 *cop.* to 10 *rbl.* per poud; and on cigars and cigarettes from 2 *rbl.* 40 *cop.* to 3 *rbl.* 20 *cop.* per funt, and on other manufactured tobacco from 1 *rbl.* to 1 *rbl.* 30 *cop.* per funt. Later in the same year, *i.e.*, in November 1887, increases were made in the duties upon a variety of articles, among which were included agricultural machinery, dried and salted fish, sewing and knitting cotton, twisted cotton yarns, cabinetmakers' wares in the rough, lace of all kinds, buttons, glass beads, &c. A further alteration in regard to cotton yarns and sewing thread was made in June of this year, the whole effect of the alterations in the cotton yarn duties since the date of the last Return being that whereas single and twisted yarns formerly paid the same rates, and were charged with duty according as they were above or below No. 45 English, three classes of single yarns are tariffed instead of two, and separate classes have been opened for twisted yarns and sewing thread. Single yarns of and below No. 40 now pay the same duties as those previously paid by all kinds of and below No. 45; yarns between Nos. 40 and 50 pay the duties hitherto applicable to all above No. 45; and yarns above No. 50, which formerly paid 5 *rbl.* per poud for unbleached, and 6 *rbl.* per poud for bleached or dyed, now pay 7 *rbl.* 50 *cop.* and 8 *rbl.* 50 *cop.* for these descriptions respectively. Within the same time the rates for sewing thread have gone up from 6 *rbl.* to 8 *rbl.* per poud; and twisted cotton yarns, which formerly paid various rates

up to 6 *rbl.* per poud, according to fineness, and whether unbleached, bleached, or dyed, now pay a uniform duty of 10 *rbl.* per poud. On hand-made lace of cotton, wool, or linen, and silk lace of all kinds, the increase in duty has been from 3 *rbl.* 95 *cop.*, to 6 *rbl.* 60 *cop.* per funt. In May 1888 an Excise duty was imposed on matches, which is leviable also on matches imported, and the rates chargeable are accordingly given in the Return. Early in 1889 alterations were made in the duties on railway and tramway rolling stock. Further alterations came into force on the 1st January of this year, involving increases in the duties on woollen and worsted yarns, and various other articles of less importance to British trade. The rates for woollen and worsted yarns of all kinds were formerly 7 *rbl.* 50 *cop.* per poud for undyed and 9 *rbl.* per poud for dyed yarns; in place of which two classes have now been made: (a) for single yarns paying 9 *rbl.* per poud for undyed and 10 *rbl.* 50 *cop.* for dyed, and (b) for twisted yarns paying 10 *rbl.* 50 *cop.* per poud for undyed and 12 *rbl.* for dyed. Quite recently, viz., in August last, additions were made to the import duties on raw and refined sugar to the extent of 1 *rbl.* per poud. But over and above all these there is the uniform addition of 20 per cent. to the duties already referred to as having been enacted too late for incorporation with the duties stated in the Return, and which has been made according to the Imperial Decree announcing the change, in consequence of the alteration which has taken place in the relative values of the gold and credit roubles. The Russian Customs duties, it may be added, are payable in gold.

It may also be stated here that according to the Russian postal regulations all letters and packets coming from abroad and containing articles of the smallest value, which may be liable to duty, are subject to confiscation unless a full description of the contents be written on the outside, even photographs and Christmas cards being liable to duty. On the other hand, although not strictly a matter in connection with this Return, mention may be made of the fact that in June 1888 the free importation into Siberia of foreign goods was permitted for a specified period, extending in the case of imports by the mouth of the River Yenesei to the navigation season of 1892.

Sweden.—The alterations which have been made in the Swedish tariff are very much less both in extent and in amount than those in the Russian. They are mainly confined to increases on twisted yarns of cotton, linen, and jute, iron goods and spirits. Twisted cotton yarns formerly paid the same rates of duty as single yarns, viz., 15 *öre* and 30 *öre* per kilog. for undyed and dyed respectively; they now pay 20 *öre* per kilog. for undyed and 35 *öre* for dyed. The additions to the rates on twisted linen yarns are, however, more con-

siderable, amounting as they do to 20 öre per kilogramme (about 11 s. 4 d. per cwt.), and the duties on twisted jute yarns have also been raised. Unbleached jute tissues which were formerly free of duty now pay 10 öre per kilog, and cement which was also free formerly now pays a duty of 40 öre per 100 kilos. On iron goods the chief increases are in regard to iron or steel in ingots or blooms, and wrought bars, both free formerly but now paying 2 kr. and 2 kr. 50 öre per 100 kilos. respectively; and on sheet and plate iron, also free formerly, but now paying duties from 3 kr. to 6 kr. per 100 kilos. according to thickness, and whether polished, galvanised, or not. The tariff classification of spirits and liqueurs has also been re-arranged, and the rates of duty increased.

Norway.—The Norwegian tariff has remained virtually unchanged, the only alterations being in regard to sugar, spirits, tobacco, and hops, and these being comparatively unimportant in amount except as regards tobacco. Cigars and cigarettes formerly paid 2 kr. 75 öre per kilog, but now pay 3 kr. 60 öre, and other manufactured tobacco now pays 2 kr. 10 öre per kilog. instead of 1 kr. 50 öre, as heretofore.

Denmark.—The Danish import duties are identical with those published in the last Return, and there has now been no change in the tariff of this country for many years.

Germany.—The alterations in the German duties since the date of the last Return are few in number, and are partly the result of the treaty concluded between that power and Switzerland in 1888. In consequence of this treaty reductions have been effected in the duties on silk yarns, cotton embroideries, watches, and watch works, and a few other articles; additions have, however, been made to the duties on raw sugar and spirits. On the latter the increase has been considerable, viz., from 80 mks. per 100 kilos. for all kinds to 125 mks. for arrack, cognac, and rum, imported in casks, and to 180 mks. for all other spirits.

Holland.—There has been no alteration in the tariff of this country since the date of the last Return.

Belgium.—So far as the articles included in this Return are concerned the alterations in the Belgian import duties since 1886 are confined to vinegar and sugar. Vinegar formerly paid 6 frs. per hectolitre when imported in casks, and 7 frs. per hectolitre when imported in bottle, whilst the duties are now charged according to degree of acidity, and amount to 75 frs. per hectolitre for qualities containing pure acetic acid to the extent of from 8 to 40 per cent. The alterations in the sugar duties only took place in June last, and are in the nature of very slight reductions.

France.—In France also the alterations which have taken place since 1886 are few in number. Beyond increases on salt and sugar the only alteration of importance has been the abolition of the Excise duty on paper which was previously charged on imports as well as on home manufactured paper. Unrefined salt now pays 2 *frs.* 40 *cts.* per 100 kilos. as against the previous duties of 2 *frs.* 10 *cts.* at Atlantic and Channel ports and 60 *cts.* at Mediterranean ports. The addition to the duties leviable on sugar, both raw and refined (other than candy) amounts to 10 *frs.* per 100 kilos., and on candy the increase is 10 *frs.* 70 *cts.* The duties on molasses have also been raised and the classification of heavy oils and petroleum residues, has been altered so that they now pay 12 *frs.* per 100 kilos. instead of 6 *frs.* On the other hand the allowance for shrinking made on the importation of bleached cotton twists, in hanks, was raised in June 1888 from 2 per cent. to 5 per cent.

Portugal.—A revised tariff for Portugal came into force in September 1887. In this the general and conventional tariffs have been amalgamated, and the additional duties for Custom House fees and for harbour works have been combined with the rates of duty. The conventional duties are, however, also distinguished in a separate column, and in all cases where conventional rates are leviable these have been stated in the appended Return, and foot-notes added showing the effect of the additions to them on account of the extra duties for Custom House fees and harbour works. It has to be stated too, that additional rates to the extent of 7 per cent. have been imposed upon all articles not subject to conventional duties, 1 per cent. being added by law of July 1889, and a further 6 per cent. by law of 30th July of this year; that a charge is made on all goods, free or otherwise, for portage in the Custom House; that all articles free of import duty are to pay the tax of 2 per cent. *ad valorem* for harbour works; and also that articles comprised in the free list which are not made free by Treaty are still to pay the "additional" duty of 6 per cent. established by the law of April 1882. Among such articles which are described in the Portuguese tariff and in this Return as free, but which pay this 6 per cent. rate, are unmanufactured copper and brass, broken glass, parchment, leather refuse, raw india-rubber or gutta percha, printed books, paper pulp and rags for paper making, arsenic, chloride of lime, borax, nitrate of soda, turpentine, rosin, cement, fireclay, unmounted millstones or grindstones, roofing slates, shell fish, horses, and indigo. Vinegar, spirits, and beer, and other articles not comprised in this Return remain subject to the special consumption duties in force at Lisbon when imported at that port, and to the "*imposto do real de agua*" when imported at other ports.

The revision of the tariff classifications makes it difficult to

institute any minute comparison with the former duties, but it may be noticed that some slight additions have been made to the duties on cotton and ordinary woollen yarns, while those on linen yarns and on woollen yarns for embroidery have been decreased; that the rates for close woven cotton tissues, bleached and unbleached, have been raised, as also have those on cast-iron tubes, ordinary cutlery, common earthenware, india-rubber wares, writing paper, various alkalis and bleaching materials, spirits, manufactured tobacco, &c.

Spain.—The considerable differences observable upon a comparison of this and the former Return in the rates of Customs duty leviable in Spain result almost entirely from the operation of the Anglo-Spanish Commercial Treaty of 1886, which by according most-favoured-nation treatment to British goods placed such goods under the Spanish "Conventional" tariff instead of under the "General" tariff as formerly. The Treaty has now been in operation so long that it seems unnecessary to refer to the reductions in duty which it caused, more especially as a full comparative statement of the two tariffs (general and conventional) has already been published. (*See House of Commons Paper, No. 161, of Session 1885.*)

The lapse of the Commercial Treaty between Spain and Portugal in 1887 caused certain increases to be made in the duties on salted fish, but beyond this and additions to the duties on raw and refined petroleum, there have been no alterations of importance in the conventional rates leviable since the date of the Return above referred to.

Italy.—A new Customs tariff for Italy came into force on the 1st March 1888, on the lapse of the Italian Commercial Treaties. In this tariff the classification of a number of articles was extended and the rates of duty throughout were considerably increased. Some modifications in them have since been effected by the conclusion of new treaties between Italy and Austria-Hungary, Spain, and Switzerland, but a comparison of the present rates with those existing at the date of the previous Return will show that on the whole the duties are now much higher than formerly. This is especially the case in regard to cotton yarns and tissues, printed linen tissues, woollen yarns and tissues, the various descriptions of iron and steel wares, machinery, cutlery, &c.; the alterations in classification and increase in duty being too numerous to quote in detail.

Austria-Hungary.—Considerable alterations in the Austro-Hungarian import duties have also been made since the date of the last Return in consequence of the issue of a new tariff in June 1887. Some modifications of a minor character in the

duties leviable under this tariff resulted from the conclusion of a new treaty with Italy in 1888, and further reductions were effected by the Austro-Swiss Treaty concluded early in 1889. Among the articles upon which duties have been increased are bleached and dyed cotton yarns (single or double), woollen and worsted yarns, all kinds of common cotton tissues, certain descriptions of sheet and plate iron, locomotive machinery, fine wares of copper, brass, lead, tin, and zinc, and several others. Although the alterations in the tariff of this country have not been so extensive either in respect of classification or rates of duty as those in the Italian tariff, they are still too numerous to be referred to at length.

Switzerland.—A revised tariff for Switzerland has also come into force since the issue of the last Return, but in this case the alterations made are not nearly so numerous as those in the Italian and Austrian tariffs. Proposals for a further tariff revision are now under consideration. Comparing this Return with its predecessor, the principal alterations are the following, the duties stated being those leviable per 100 kilogrammes:—Cotton yarns prepared for retail sale increased from 20 *frs.* to 35 *frs.*; cotton tissues, bleached, dyed, or printed, from 25 *frs.* to 35 *frs.*; ready-made clothing of silk from 100 *frs.* to 150 *frs.*; coloured or varnished tiles or bricks from 1 *fr.* 50 *c.* to 2 *frs.*; elastic tissues from 30 *frs.* to 40 *frs.*; beer and ale in casks from 3 *frs.* 50 *c.* to 4 *frs.*; lucifer and wax matches from 5 *frs.* to 20 *frs.*; cigars and cigarettes from 100 *frs.* to 150 *frs.*; and other manufactured tobacco from 50 *frs.* to 75 *frs.* On the other hand reference may be made to the conclusion of treaties between Switzerland and Germany, Austria-Hungary, and Italy, which brought about some slight tariff reductions. Among these were silvered and un-silvered plate glass, small sizes, reduced from 16 *frs.* to 14 *frs.*, and furniture of bent wood, not stuffed, from 16 *frs.* to 12 *frs.*; but it may be added that the duties on the following articles would have been slightly higher than they now are if the treaties above mentioned had not been concluded, viz., ready-made clothing of cotton, silk, or half-silk; elastic tissues; men's hats; Portland cement; thrown silk; and beer in casks. Mention may also be made of the Government Decree of 27th June 1889, which accorded to Swiss exporters of condensed milk a drawback of 5 *frs.* per 100 kilos. in respect of the sugar contained therein.

Greece.—A revised tariff for Greece came into force on the 9th November 1886, but this has since been modified in several important particulars. The first of these modifications took place about the middle of the year 1887, and further changes were made by a law which came into force on the 14th February 1889, and which affected the duties on a variety of articles.

These alterations were followed by the Anglo-Greek Treaty of this year, which brought about considerable reductions in the duties on some of the most important articles of British manufacture. The treaty has been printed as a Parliamentary Paper ([c. 5974] and [c. 6045] of Session 1890), and it is not therefore necessary to quote its provisions here. As far as this Return is concerned, however, the principal differences between it and the previous one as regards Greece are the reductions caused by the treaty referred to, viz., those on cotton yarns, and tissues of cotton, linen, hemp, jute, and wool. The most important articles upon which duties have been increased since the date of the last Return are common window glass, common glass wares, raw hides, certain shoemakers' wares, leather gloves, india-rubber wares, printing paper, sugar, molasses, bleaching materials, and tobacco.

Turkey.—The provisional arrangement which was in force at the date of the last Return, and under which a duty of 8 per cent. *ad valorem* is levied on all imports into Turkey from this country, is still in operation pending the elaboration of a new tariff and the conclusion of a new Anglo-Turkish Treaty.

Bulgaria.—This principality appears in the Return for the first time, mainly in consequence of the conclusion of an agreement whereby imports from the United Kingdom will in future pay an *ad valorem* duty at the rate of 8 per cent. on all articles, except as regards salt, alcohol, gunpowder, and tobacco. The duties which are leviable upon each of these will be found in the Return.

Roumania.—The present Roumanian customs tariff came into force in 1886, but since the issue of that tariff Roumania has concluded new treaties with the United Kingdom, Germany, Russia, and Turkey, each of which, especially the two former, have effected modifications in the duties which would otherwise have been leviable. A comparison of the duties given in this Return with those which were in force previous to the present tariff coming into operation, will show that considerable increases have been made in the duties on most classes of goods.

United States.—As above stated, the duties given in the body of this Return are those which were chargeable under the tariff of 1883, and they ceased to have effect after the 4th October. A full statement of the duties leviable under the new Act will be found in the Appendix, page 277. Reference may, however, be made to the recent Act (known as the McKinley Administrative Act) amending the law relating to

the collection of the Customs revenue. This Act considerably increases the severity of the regulations respecting the declarations required from importers, and also provides that in cases where *ad valorem* duties are leviable the value of "all cartons, cases, crates, boxes, sacks, and coverings of any kind" shall be included in the value upon which duty is assessed.

Board of Trade,
15 October 1890.

WEIGHTS, MEASURES, and MONEY used in the TARIFFS of the
respective Countries, with the English Equivalents.

COUNTRY.	WEIGHTS.		MONEY.	
	Foreign.	English Equivalent.	Foreign.	English Equivalent.
RUSSIA - -	Poud - -	36 lbs. avoirdupois -	Rouble -	£. s. d. - 3 2
	Funt - -	0.902 " -		
	Arshine - -	13.17 oz. troy -		
	Sq. arshine - -	28 inches -		
	100 sq. vershoks -	5.44 sq. feet -		
	Vedro - -	2.13 " -		
SWEDEN - -	Hectolitre - -	2.71 gallons -	Krona -	- 1 1½
		2.204 lbs. avoirdupois -		
NORWAY - -	Kilogramme - -	32.15 oz. troy -		
		22 gallons -		
		2.204 lbs. avoirdupois -		
DENMARK - -	Pund - -	16.075 oz. troy -		
	Pott - -	0.2126 gallon -		
	Viertel - -	1.7 gallons -		
GERMANY, -			Mark - -	- 1 -
HOLLAND -			Florin - -	- 1 8
BELGIUM -	Kilogramme - -	2.204 lbs. avoirdupois -	Franc - -	- 9½
FRANCE - -	Hectogramme - -	32.15 oz. troy -	Franc - -	- 9½
	Hectolitre - -	2.204 lbs. avoirdupois -		
PORTUGAL - -	Decalitre - -	2.2 " -	Milreis - -	- 4 6
	Litre - -	0.22 " -		
SPAIN - -	Mètre - -	1.094 yards -	Peseta - -	- 9½
	Mètre carré - -	1.19 sq. yards -		
ITALY - -	Mètre cube - -	1.308 cubic yards -	Lira - -	- 9½
	Centimètre - -	0.39 inch -		
AUSTRIA - -	Millimètre - -	0.039 " -	Florin - -	- 2 -
SWITZERLAND -			Franc - -	- 9½
BULGARIA -			Lën - -	- 9½
GREECE - -	Quintal - -	123.2 lbs. avoirdupois -	Drachme -	- 9½
	Oke - -	2.8 " " -		
	Drachme - -	0.111 oz. " -		
		0.101 oz. troy -		
ROUMANIA -	Kilogramme - -	2.204 lbs. avoirdupois -	Lën - -	- 9½
		32.15 oz. troy -		
TURKEY - -	Quintal - -	125 lbs. avoirdupois -	Piastre -	- 2½
	Oke - -	2.8 " " -		
	Arshine - -	28 inches -		
UNITED STATES	Gallon - -	.83 imperial gallon -	Dollar - -	- 4 2

FOREIGN IMPORT DUTIES.

RETURN of the RATES of IMPORT DUTY Levied in EUROPEAN COUNTRIES
and the UNITED STATES, upon the PRODUCE and MANUFACTURES of the
UNITED KINGDOM.

YARNS AND THREAD:—COTTON.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.		
*RUSSIA -	No. 40, English, and below :		<i>Rbbs. cop.</i>		<i>£. s. d.</i>	
	Unbleached - - - - -	Poud	3 60	Cwt.	1 15 6	
	Bleached and dyed (except Turkey-red) -	"	4 70	"	2 6 4	
	Dyed Turkey-red - - - - -	"	5 00	"	2 9 3	
	From No. 40 to No. 50, English :					
	Unbleached - - - - -	"	5 00	"	2 9 3	
	Bleached and dyed - - - - -	"	6 00	"	2 19 1	
	Above No. 50 :					
	Unbleached - - - - -	"	7 50	"	3 13 11	
	Bleached and dyed - - - - -	"	8 50	"	4 3 9	
SWEDEN -	Sewing and knitting thread of all sorts, prepared for retail sale -	"	8 00	"	3 18 10	
	Twisted yarns, of two or more threads -	"	10 00	"	4 18 6	
	Single, undyed - - - - -	Kilog.	<i>Kron. öre.</i> 0 15	Cwt.	0 8 6	
	" dyed or printed, of all kinds - -	"	0 30	"	0 16 11	
	Of two or more threads, undyed - -	"	0 20	"	0 11 3½	
NORWAY -	" " dyed or printed, of all kinds -	"	0 35	"	0 19 9	
	Sewing thread - - - - -	"	0 40	"	1 2 7	
	Undyed, not twisted - - - - -	Kilog.	<i>Kron. öre.</i> 0 07	Cwt.	0 3 11½	
	" twisted - - - - -	"	0 14	"	0 7 11	
DENMARK -	Other kinds - - - - -	"	0 20	"	0 11 4	
	Undyed - - - - -	Pund	<i>Kron. öre.</i> 0 06½	Cwt.	0 7 1	
	Dyed or mixed with metal threads - -	"	0 16½	"	0 18 10	
GERMANY -	Pure or mixed with flax, wool, silk, or hair :					
	Single, unbleached :		<i>Mks. pf.</i>			
	Up to No. 17, English - - - - -	100 kilos.	12 00	Cwt.	0 6 1	
	From No. 17 to No. 45 - - - - -	"	18 00	"	0 9 2	
	" No. 45 to No. 60 - - - - -	"	24 00	"	0 12 2	
	" No. 60 to No. 79 - - - - -	"	30 00	"	0 15 3	
	Above No. 79 - - - - -	"	36 00	"	0 18 4	
	Double, unbleached :					
	Up to No. 17, English - - - - -	"	15 00	"	0 7 7	
	From No. 17 to No. 45 - - - - -	"	21 00	"	0 10 8	
	" No. 45 to No. 60 - - - - -	"	27 00	"	0 13 9	
	" No. 60 to No. 79 - - - - -	"	33 00	"	0 16 9	
	Above No. 79 - - - - -	"	39 00	"	0 19 10	

*Note.—The rates of the Russian Customs duties as given throughout this Return (except as regards Coal and Coke), require to be increased by 20 per cent. See Introductory remarks.

YARNS AND THREAD :—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
GERMANY— <i>Continued.</i>	Pure or mixed with flax, wool, silk, or hair — <i>Continued.</i>		
	Single or double, bleached or dyed :	<i>Mks. pf.</i>	<i>£. s. d.</i>
	Up to No. 17, English - - -	100 kilos. 24 00	Cwt. 0 12 2
	From No. 17 to No. 45 - - -	" 30 00	" 0 15 3
	" No. 45 to No. 60 - - -	" 36 00	" 0 18 4
	" No. 60 to No. 79 - - -	" 42 00	" 1 1 4
	Above No. 79 - - -	" 48 00	" 1 4 5
	Three or more threads, unbleached, bleached, or dyed - - -	" 48 00	" 1 4 5
	Cable twist, unbleached, bleached, or dyed ; also sewing thread of all kinds prepared for retail sale - - -	" 70 00	" 1 15 7
HOLLAND	All kinds - - - - -	Free.	Free.
BELGIUM	Unbleached or bleached : Single or twisted :	<i>Frs. cts.</i>	
	Of 20,000 metres or less to the half- kilogramme - - - - -	100 kilos. 15 00	Cwt. 0 6 1
	From 20,000 to 30,000 metres do. -	" 20 00	" 0 8 2
	" 30,000 to 40,000 metres do. -	" 30 00	" 0 12 2
	" 40,000 to 65,000 metres do. -	" 40 00	" 0 16 3
	Above 65,000 metres do. -	" 10 00	" 0 4 0½
	Dyed or warped : Single or twisted :		
	Of 20,000 metres or less to the half- kilogramme - - - - -	" 25 00	" 0 10 2
	From 20,000 to 30,000 metres do. -	" 30 00	" 0 12 2
	" 30,000 to 40,000 metres do. -	" 40 00	" 0 16 3
FRANCE -	" 40,000 to 65,000 metres do. -	" 50 00	" 1 0 4
	Above 65,000 metres do. -	" 10 00	" 0 4 0½
	<i>Note.</i> —Cotton yarns mixed with other materials will pay as cotton yarns, provided the cotton predomi- nates in weight.		
	Single, unbleached :	<i>Frs. cts.</i>	
	Of 20,500 metres or less to the half- kilogramme - - - - -	100 kilos. 15 00	Cwt. 0 6 1
	From 20,500 to 30,500 metres do. -	" 20 00	" 0 8 2
	" 30,500 to 40,500 metres do. -	" 30 00	" 0 12 2
	" 40,500 to 50,500 metres do. -	" 40 00	" 0 16 3
	" 50,500 to 60,500 metres do. -	" 50 00	" 1 0 4
	" 60,500 to 70,500 metres do. -	" 60 00	" 1 4 5
	" 70,500 to 80,500 metres do. -	" 70 00	" 1 8 5
	" 80,500 to 90,500 metres do. -	" 90 00	" 1 16 7
	" 90,500 to 100,500 metres do. -	" 100 00	" 2 0 8
	" 100,500 to 110,500 metres do. -	" 120 00	" 2 8 9
	" 110,500 to 120,500 metres do. -	" 140 00	" 2 16 11
	" 120,500 to 130,500 metres do. -	" 160 00	" 3 5 0
	" 130,500 to 140,500 metres do. -	" 200 00	" 4 1 3
	" 140,500 to 170,500 metres do. -	" 250 00	" 5 1 7
	Above 170,500 metres do. -	" 300 00	" 6 1 11
	Do., bleached - - - - -	{ 15 per cent. above the duty on single, unbleached, according to class.	
	Do., dyed or clouded - - - - -	{ 25 centimes per kilog. (10s 2d. per cwt.) above the duty on single, unbleached, according to class.	

YARNS AND THREAD:—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
FRANCE— <i>Continued.</i>	Twisted, in two or three strands, unbleached :	<i>Frs. cts.</i>	<i>£. s. d.</i>
	Of 20,500 metres or less to the half-kilogramme - - - - -	100 kilos. 18 00	Cwt. 0 7 4
	From 20,500 to 30,500 metres do. -	" 24 00	" 0 9 9
	" 30,500 to 40,500 metres do. -	" 36 00	" 0 14 8
	" 40,500 to 50,500 metres do. -	" 48 00	" 0 19 6
	" 50,500 to 60,500 metres do. -	" 60 00	" 1 4 5
	" 60,500 to 70,500 metres do. -	" 72 00	" 1 9 3
	" 70,500 to 80,500 metres do. -	" 84 00	" 1 14 2
	" 80,500 to 90,500 metres do. -	" 108 00	" 2 3 11
	" 90,500 to 100,500 metres do. -	" 120 00	" 2 8 9
	" 100,500 to 110,500 metres do. -	" 144 00	" 2 18 6
	" 110,500 to 120,500 metres do. -	" 168 00	" 3 8 3
	" 120,500 to 130,500 metres do. -	" 192 00	" 3 18 0
	" 130,500 to 140,500 metres do. -	" 240 00	" 4 17 6
	" 140,500 to 170,500 metres do. -	" 300 00	" 6 1 11
	Above 170,500 metres do. -	" 360 00	" 7 6 4
	Do., bleached - - - - -	{ 15 per cent. above the duty on twisted, unbleached, according to class.	
	Do., dyed or clouded - - - - -	{ 25 centimes per kilog. (10s. 2d. per cwt.) above the duty on twisted, unbleached, according to class.	
	Warped yarns, unbleached - - - - -	{ 30 per cent. above the duty on yarns of which composed.	
	Do., bleached - - - - -	{ 15 per cent. above the duty on warped, unbleached.	
	Do., dyed - - - - -	{ 25 centimes per kilog. (10s. 2d. per cwt.) above the duty on warped, unbleached.	
	Yarns of four or more threads, unbleached, bleached, or dyed :	<i>Frs. cts.</i>	
	Single twist - - - - -	{ 1,000 metres of single yarn. } 0 015	{ 1,000 yards of single yarn. } 0 0 0 ¹³
	Double or cable twist - - - - -	" 0 02	" 0 0 0 ¹⁸
	Thread in balls or on reels, cards, &c., of all kinds, unbleached, bleached, or dyed :		
	Single twist - - - - -	" 0 02	" 0 0 0 ¹⁸
	Double or cable twist - - - - -	" 0 025	" 0 0 0 ²²
PORTUGAL	Single, unbleached, dyed flesh-colour, or stamped with more than one colour -	<i>Reis.</i> Kilog. * 135	Cwt. 1 10 10
	Do., bleached - - - - -	" 235	" 2 13 9
	Do., dyed, not otherwise specified - - -	" 270	" 3 1 9
	Twisted ; unbleached, bleached, or dyed -	" 370	" 4 4 7

* In addition to this rate a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works, which would raise the total duty payable to about 150 reis per kilogramme.

YARNS AND THREAD:—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SPAIN	Single or double; unbleached, bleached, or dyed:		
	Up to No. 35, English, inclusive	Kilog. <i>Pes. cts.</i> 0 76	Cwt. £. s. d. 1 10 11
	No 36, English, and above	" 1 00	" 2 0 8
	Twisted, of three or more threads, unbleached, bleached, or dyed	" 1 75	" 3 11 2
ITALY	Single, unbleached:		
	Of not more than 10,000 metres to the half-kilogramme	100 kilos. <i>Lire cts.</i> 18 00	Cwt. 0 7 4
	From 10,000 to 20,000 metres do.	" 24 00	" 0 9 9
	" 20,000 to 30,000 metres do.	" 30 00	" 0 12 2
	" 30,000 to 40,000 metres do.	" 36 00	" 0 14 8
	" 40,000 to 50,000 metres do.	" 45 00	" 0 18 3
	" 50,000 to 60,000 metres do.	" 52 00	" 1 1 2
	Above 60,000 metres do.	" 60 00	" 1 4 5
	Do., bleached	{ 20 per cent. above the duty on single, unbleached, according to class.	
	Do., dyed	{ 25 lire per 100 kilos. (10 s. 2 d. per cwt.) above the duty on single, unbleached, according to class.	
	Twisted; unbleached, bleached, or dyed	{ As the single yarns of which composed, unbleached, bleached, or dyed, with 17 lire per 100 kilos. (6 s. 11 d. per cwt.) additional.	
	<i>Note.</i> —The classification of twisted yarns is determined by multiplying the length by the number of threads twisted.		
	Warped yarns	{ 15 per cent. above the duty on the yarns of which composed.	
	Sewing thread wound on reels, in balls, and the like, prepared for retail sale	100 kilos. <i>Lire cts.</i> 110 00	Cwt. 2 4 8
AUSTRIA-HUNGARY.	Single, unbleached:		
	Up to No. 12, English	100 kilos. <i>Fls. kr.</i> 6 00	Cwt. 0 6 1
	From No. 12 to No. 29, English	" 8 00	" 0 8 2
	" No. 29 to No. 60, English	" 14 00	" 0 14 3
	Above No. 60, English	" 12 00	" 0 12 2
	Double, unbleached:		
	Up to No. 12, English	" 8 00	" 0 8 2
	From No. 12 to No. 29, English	" 10 00	" 0 10 2
	" No. 29 to No. 60, English	" 16 00	" 0 16 3
	Above No. 60, English	" 12 00	" 0 12 2
	Single or double, bleached or dyed:		
	Up to No. 12, English	" 12 00	" 0 12 2
	From No. 12 to No. 29, English	" 14 00	" 0 14 3
	" No. 29 to No. 50, English	" 18 00	" 0 18 4
	Above No. 50, English	" 20 00	" 1 0 4
	Twisted, of three or more threads, unbleached, bleached or dyed	" 24 00	" 1 4 5
	Yarns prepared for retail sale	" 35 00	" 1 15 7
	<i>Note.</i> —Yarns of cotton mixed with linen pay as cotton yarns.		

YARNS AND THREAD :—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Frs. cts.</i>	<i>£. s. d.</i>
SWITZERLAND	Single, unbleached - - - - -	100 kilos. 6 00	Cwt. 0 2 5½
	„ bleached - - - - -	„ 8 00	„ 0 3 3
	Twisted, unbleached or bleached - -	„ 8 00	„ 0 3 3
	Dyed yarns, single or double - - -	„ 11 00	„ 0 4 5½
	„ of three or more threads -	„ 35 00	„ 0 14 3
	In spools, balls, or skeins, prepared for retail sale - - - - -	„ 35 00	„ 0 14 3
GREECE -	Single, unbleached :	<i>Drs. lep.</i>	
	Up to No. 24, English - - - - -	Oke 0 50	Cwt. 0 16 0
	Above No. 24 „ - - - - -	„ 0 60	„ 0 19 2
	Single, bleached - - - - -	„ 0 66	„ 1 1 1
	Single, water dyed - - - - -	„ 0 80	„ 1 5 7
	Single, oil dyed, irrespective of number -	„ 1 50	„ 2 8 0
	Twisted yarns and cable twist - - -	Pay as single yarns according to class.	
	Sewing thread, white or coloured - -	Oke 1 50	Cwt. 2 8 0
TURKEY -	All kinds - - - - -	8 % <i>ad valorem.</i>	8 % <i>ad valorem.</i>
BULGARIA -	All kinds - - - - -	8 % <i>ad valorem.</i>	8 % <i>ad valorem.</i>
ROUMANIA	Single, carded, unbleached or bleached -	<i>Lei. b.</i> 100 kilos. 15 00	Cwt. 0 6 1
	Twisted, in two or more threads, un- bleached or bleached - - - - -	„ 20 00	„ 0 8 2
	Dyed yarns, single or twisted - - -	„ 45 00	„ 0 18 3
	Sewing thread - - - - -	„ 60 00	„ 1 4 5
UNITED STATES	Thread or yarn not on spools, single or twisted :	<i>Dols. cts.</i>	
	Value not exceeding 25 cents per lb.	Lb. 0 10	Cwt. 2 6 8
	„ from 25 cents to 40 cents „ -	„ 0 15	„ 3 10 0
	„ from 40 cents to 50 cents „ -	„ 0 20	„ 4 13 4
	„ from 50 cents to 60 cents „ -	„ 0 25	„ 5 16 8
	„ from 60 cents to 70 cents „ -	„ 0 33	„ 7 14 0
	„ from 70 cents to 80 cents „ -	„ 0 38	„ 8 17 4
	„ from 80 cents to 1 dollar „ -	„ 0 48	„ 11 4 0
	„ exceeding 1 dollar „ -	50 % <i>ad valorem.</i>	50 % <i>ad valorem.</i>
	Yarn on spools containing on each spool not more than 100 yards of thread - -	Doz. spools 0 07	{ Doz. } { spools } 0 0 3½
	Do., if exceeding 100 yards of thread, for every additional 100 yards or fraction thereof - - - - -	„ 0 07	„ 0 0 3½

YARNS AND THREAD:—LINEN, HEMP, AND JUTE.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	{ All kinds of linen, hempen, and jute yarns, except sewing thread - - - - - Sewing and knitting thread, for retail sale -	<i>Rbl. cop.</i> Poud 5 30 " 6 00	<i>£. s. d.</i> Cwt. 2 12 3 " 2 19 1
	Linen or hemp yarns :		
	Single :	<i>Kron. öre.</i>	
	Unbleached and undyed - - - - -	Kilog. 0 20	Cwt. 0 11 4
	Dyed, bleached, or printed - - - - -	" 0 40	" 1 2 7
	Double or twisted and sewing thread :		
	Unbleached - - - - -	" 0 40	" 1 2 7
	Bleached or dyed - - - - -	" 0 60	" 1 13 11
	Jute :		
SWEDEN -	{ Single :		
	Unbleached and undyed - - - - -	" 0 06	" 0 3 4½
	Dyed, bleached, or printed - - - - -	" 0 18	" 0 10 2
	Double or twisted :		
	Unbleached and undyed - - - - -	" 0 20	" 0 11 3
	Dyed, bleached, or printed - - - - -	" 0 40	" 1 2 7
NORWAY -	{ Undyed - - - - - Dyed, not twisted - - - - - " twisted - - - - -	<i>Kron. öre.</i> Kilog. 0 03 " 0 27 " 0 53	Cwt. 0 1 8½ " 0 15 3 " 1 9 11
DENMARK -	{ Undyed - - - - - Dyed or mixed with metal threads - - -	<i>Kron. öre.</i> Poud 0 06½ " 0 16½	Cwt. 0 7 1 " 0 18 10
	Single, undyed and unbleached :		
	Up to No. 8, English - - - - -	<i>Mks. pf.</i> 100 kilos. 5 00	Cwt. 0 2 6½
GERMANY -	Above No. 8 to No. 20 - - - - -	" 6 00	" 0 3 0½
	" No. 20 to No. 35 - - - - -	" 9 00	" 0 4 6½
	" No. 35 - - - - -	" 12 00	" 0 6 1
	Single, dyed, printed or bleached :		
	Up to No. 20, English - - - - -	" 12 00	" 0 6 1
	Above No. 20 to No. 35 - - - - -	" 15 00	" 0 7 7
	" No. 35 - - - - -	" 20 00	" 0 10 2
	Sewing thread - - - - -	" 70 00	" 1 15 7
	Twisted, other kinds, and twine - - - - -	" 36 00	" 0 18 3
HOLLAND -	All kinds - - - - -	Free.	Free.

* See Note, page 1.

YARNS AND THREAD :—LINEN, HEMP, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
BELGIUM	All kinds - - - - -	Free.	£. s. d. Free.
	Of linen or hemp :		
	Single :		
	Unbleached, of 2,000 metres or less to the kilogramme - - - - -	<i>Frs. cts.</i> 100 kilos. 13 00	Cwt. 0 5 3
	From 2,000 to 5,000 metres - - -	" 14 50	" 0 5 11
	" 5,000 to 10,000 " - - -	" 18 50	" 0 7 6
	" 10,000 to 20,000 " - - -	" 26 50	" 0 10 9
	" 20,000 to 30,000 " - - -	" 32 25	" 0 13 1
	" 30,000 to 40,000 " - - -	" 40 25	" 0 16 4
	" 40,000 to 60,000 " - - -	" 55 00	" 1 2 4
	" 60,000 to 80,000 " - - -	" 75 00	" 1 10 6
	Above 80,000 metres - - - - -	" 100 00	" 2 0 8
	Bleached or dyed - - - - -	{ 25 per cent. above the duty on single unbleached, accord- ing to class.	{ 25 per cent. above the duty on single unbleached, accord- ing to class.
	Twisted :	{ 25 per cent. above the duty on single unbleached, accord- ing to class.	{ 25 per cent. above the duty on single unbleached, accord- ing to class.
	Unbleached - - - - -	{ 25 per cent. above the duty on single unbleached, accord- ing to class.	{ 25 per cent. above the duty on single unbleached, accord- ing to class.
	Bleached or dyed - - - - -	{ 25 per cent. above the duty on twisted unbleached, accord- ing to class.	{ 25 per cent. above the duty on twisted unbleached, accord- ing to class.
	Glazed :		
	Of 2,000 metres or less to the kilogramme	100 kilos. 15 00	Cwt. 0 6 1
	Above 2,000 metres " - - -	{ Same duties as on twisted linen yarns	{ Same duties as on twisted linen yarns.
	<i>Note.</i> —Linen and hemp yarns mixed with other materials will pay as yarns of pure flax and hemp, provided the flax or hemp predominates in weight.		
	Of jute :		
	Unbleached :		
	Less than 1,400 metres to the kilogramme	100 kilos. 5 00	Cwt. 0 2 0½
	From 1,400 to 3,700 metres do. - - -	" 6 00	" 0 2 5½
	From 3,700 to 4,200 metres do. - - -	" 7 00	" 0 2 10½
	From 4,200 to 6,000 metres do. - - -	" 10 00	" 0 4 0½
	Above 6,000 metres do. - - - - -	{ Same duties as on linen yarns.	{ Same duties as on linen yarns.
	Bleached or dyed :		
	Less than 1,400 metres to the kilogramme	100 kilos. 7 00	Cwt. 0 2 10½
	From 1,400 to 3,700 metres do. - - -	" 9 00	" 0 3 8
	From 3,700 to 4,200 metres do. - - -	" 10 00	" 0 4 0½
	From 4,200 to 6,000 metres do. - - -	" 14 00	" 0 5 8
	Above 6,000 metres do. - - - - -	{ Same duties as on linen yarns.	{ Same duties as on linen yarns.
	<i>Note.</i> —Jute yarns mixed with other materials will pay as yarns of pure jute, provided that the jute predominates in weight.		
FRANCE			

YARNS AND THREAD :—LINEN, HEMP, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
PORTUGAL	Of linen or hemp :		
	Single, unbleached or bleached - - -	Kilog. <i>Reis.</i> 150	Cwt. 1 14 4
	Ditto, dyed - - - - -	" 200	" 2 5 9
	Twisted ; unbleached, bleached, or dyed -	" 300	" 3 8 7
	Of jute or other vegetable fibres :		
	Single or twisted, unbleached, bleached, or dyed - - - - -	" 005	" 0 1 1½
SPAIN	Ditto, mixed with linen or hemp, jute predominating - - - - -	" 060	" 0 13 9
	Single :	<i>Pes. cts.</i>	
	Of linen or hemp - - - - -	100 kilos. 27 20	Cwt. 0 11 0¾
	Of jute or other vegetable fibres - - -	" 7 75	" 0 3 1½
ITALY	Twisted, of two or more threads - - -	" 111 80	" 2 5 5
	Of linen or hemp :		
	Single :	<i>Lire cts.</i>	
	Unbleached - - - - -	100 kilos. 11 50	Cwt. 0 4 8
	Bleached or washed in lye - - -	" 11 50	" 0 4 8
	Dyed - - - - -	" 17 10	" 0 6 11
	Twisted :		
	Unbleached - - - - -	" 23 10	" 0 9 5
	Bleached or washed in lye - - -	" 23 10	" 0 9 5
	Dyed - - - - -	" 34 65	" 0 14 1
ITALY	Of jute :		
	Single :		
	Unbleached - - - - -	" 10 00	" 0 4 0¾
	Bleached or washed in lye - - -	{ 25 per cent. above the duty on un- bleached.	{ 25 per cent. above the duty on un- bleached.
	Dyed - - - - -	{ 25 lire per 100 kilos. above the duty on unbleached.	{ 10 s. 2 d. per cwt. above the duty on unbleached.
	Twisted :		
	Unbleached, washed in lye, bleached, or dyed - - - - -	{ 17 lire per 100 kilos. above the duty on single.	{ 6 s. 11 d. per cwt. above the duty on single.
	Sewing thread of flax or hemp, wound on reels, or in balls, &c., prepared for retail sale - - - - -	{ Same duty as on other yarns and thread according to description.	{ Same duty as on other yarns and thread according to description.

YARNS AND THREAD:—LINEN, HEMP, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
AUSTRIA-HUNGARY.	Of linen and hemp :		£. s. d.
	Single :		
	Unbleached - - - - -	100 kilos. <i>Fls. kr.</i> 1 50	Cwt. 0 1 6½
	Bleached or dyed - - - - -	" 5 00	" 0 5 1
	Twisted - - - - -	" 12 00	" 0 12 2
	Linen yarns, prepared for retail sale :		
	Single - - - - -	" 18 00	" 0 18 3
	Twisted - - - - -	" 35 00	" 1 15 7
SWITZERLAND	Of jute :		
	Single, unbleached - - - - -	" 1 50	" 0 1 6
	Twisted, bleached, or dyed - - - - -	" 5 00	" 0 5 1
	Of linen, hemp, or jute :		
	Unbleached :		
	Up to No. 10 inclusive - - - - -	100 kilos. <i>Frs. cts.</i> 0 60	Cwt. 0 0 3
	Above No. 10, single - - - - -	" 4 00	" 0 1 7½
	Twisted or bleached - - - - -	" 7 00	" 0 2 10½
GREECE -	Dyed - - - - -	" 15 00	" 0 6 1½
	Thread, in spools, balls, or skeins, prepared for retail sale - - - - -	" 24 00	" 0 9 9
	Of linen, hemp, or jute :		
GREECE -	For sewing or embroidery - - - - -	Oke <i>Drs. lep.</i> 1 50	Cwt. 2 8 0
	All other - - - - -	" 0 40	" 0 12 10
ROUMANIA	Of linen or hemp, unbleached, bleached, or dyed - - - - -	100 kilos. <i>Lei. b.</i> 45 00	Cwt. 0 18 3
	Of jute and other vegetable substances, unbleached, bleached, or dyed - - - - -	" 10 00	" 0 4 0½
	Sewing thread of linen or hemp - - - - -	" 60 00	" 1 4 5
TURKEY -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
UNITED STATES	Flax, hemp, or jute yarns - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Flax or linen thread, not otherwise provided for in the tariff - - - - -	40 % <i>ad valorem</i>	40 % <i>ad valorem</i> .

YARNS AND THREAD:—SILK

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbls. cop.</i>	<i>£. s. d.</i>
*RUSSIA -	Twist, tram, and organzine; also sewing silk, and silk wound for woof or warp; yarn of " <i>Bourre de soie</i> ," or silk waste, plain or mixed with cotton or wool:		
	Undyed - - - - -	Poud 16 00	Cwt. 7 17 8
	Dyed and printed - - - - -	" 32 00	" 15 15 3
SWEDEN -	Not separately specified, but if admitted as dyed silk, the duty is - - - - -	<i>Kron. öre.</i> Kilog. 1 00	Cwt. 2 16 6
NORWAY -	All kinds - - - - -	<i>Kron. öre.</i> Kilog. 0 93	Cwt. 2 12 6
DENMARK -	Twisted or not twisted - - - - -	<i>Kron. öre.</i> Pund I 50	Cwt. 8 9 5
		<i>Mks. pf.</i> Free.	Free.
GERMANY -	Silk, spun or not, undyed; also floss silk, combed, spun, or thrown, undyed - -	100 kilos. 36 00	Cwt. 0 18 3
	Ditto, ditto, dyed - - - - -	" 150 00	" 3 16 2
	Sewing silk, dyed or undyed - - - -	" 150 00	" 3 16 2
HOLLAND -	All kinds - - - - -	Free.	Free.
BELGIUM -	All kinds - - - - -	Free.	Free.
	Of waste silk, unbleached, bleached, blued, or dyed:		
	Single:	<i>Frs. cts.</i>	
	Measuring 80,500 metres or less to the kilogramme - - - - -	100 kilos. 75 00	Cwt. 1 10 6
	Measuring more than 80,500 metres to the kilogramme - - - - -	" 120 00	" 2 8 9
FRANCE -	Twisted:		
	Measuring 80,500 metres or less of single thread to the kilogramme -	" 86 25	" 1 15 1
	Measuring more than 80,500 metres of single thread to the kilogramme - - - - -	" 138 00	" 2 16 1
	Of pure silk, all kinds - - - - -	Free.	Free.

* See Note, page 1.

YARNS AND THREAD:—SILK—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
PORTUGAL	Single or twisted, of all kinds - - -	Kilog. <i>Reis.</i> *1,000	Cwt. <i>£. s. d.</i> 11 8 8
SPAIN	Of waste silk :	<i>Pes. cts.</i>	
	Single - - - - -	Kilog. 0 10	Cwt. 0 4 0½
	Twisted - - - - -	" 1 85	" 3 15 2
	Of pure silk :		
ITALY	Single - - - - -	" 0 25	" 0 10 2
	Twisted - - - - -	" 3 80	" 7 14 5
	Pure silk, single, reeled, twisted or thrown, undyed - - - - -	<i>Lire cts.</i> Free.	Free.
	Ditto, ditto, dyed - - - - -	Kilog. 0 50	Cwt. 1 0 4
AUSTRIA-HUN- GARY.	Waste silk, combed - - - - -	100 kilos. 10 00	" 0 4 0½
	Ditto, ditto, spun - - - - -	" 50 00	" 1 0 4
	Sewing thread of silk or waste silk, wound on reels, in balls, and the like, prepared for retail sale - - - - -	Kilog. 2 50	" 5 1 7
	Silk, reeled or spun, also twisted :	<i>Fls. hr.</i> Free.	Free.
SWITZERLAND	Unbleached - - - - -	100 kilos. 35 00	Cwt. 1 15 7
	Bleached or dyed, or combined with other textile materials - - - - -		
	Waste silk, twisted or not :		
	Unbleached or bleached - - - - -	Free.	Free.
GREECE	Dyed or combined with other textile materials - - - - -	100 kilos. 35 00	" 1 15 7
	Sewing silk, bleached or dyed; also silk thread of all kinds prepared for retail sale - - - - -	" 35 00	" 1 15 7
	Silk or waste silk, unbleached :	<i>Frs. cts.</i>	
	Floss silk, combed - - - - -	100 kilos. 1 00	Cwt. 0 0 4½
TURKEY	Raw, not thrown - - - - -	" 1 50	" 0 0 7½
	Ditto, thrown - - - - -	" 6 00	" 0 2 5½
	All other kinds of unbleached silk, in- cluding unbleached sewing silk - - -	" 7 00	" 0 2 10½
	Silk or waste silk, dyed - - - - -	" 16 00	" 0 6 6
BULGARIA	In spools, balls, or skeins, prepared for retail sale - - - - -	" 40 00	" 0 16 3
	Silk, reeled, twisted, or corded, and waste silk, white or coloured, combined, or not with other textile materials - - - -	<i>Drs. lep.</i> Oke 30 00	Cwt. 48 0 0
	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA	Of silk of all colours, single or thrown, including sewing silk - - - - -	<i>Lei. b.</i> Kilog. 10 00	Cwt. 20 6 5
	All kinds - - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem</i> .
	All kinds - - - - -		
	All kinds - - - - -		

* In addition to this rate a tax of 3 per cent. upon the duty is payable for Custom house fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duty payable from 1,000 to 1,120 reis.

YARNS AND THREAD:—WOOLLEN AND WORSTED.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	Of wool or hair of all kinds, pure or mixed with cotton, flax, or hemp :	<i>Rbls. cop.</i>	<i>£. s. d.</i>
	Single, undyed - - - - -	Poud 9 00	Cwt. 4 8 8
	" dyed - - - - -	" 10 50	" 5 3 5
	Twisted, of two or more threads, undyed	" 10 50	" 5 3 5
	Ditto, ditto, dyed - - - - -	" 12 00	" 5 18 3
	<i>Note.</i> —Woollen yarn containing an admixture of silk pays 20 per cent. in addition to the above duties.		
SWEDEN -	Undyed and unbleached - - - - -	<i>Kron. öre.</i> Kilog. 0 0	Cwt. 0 11 4
	Dyed, bleached, or printed (including lustre yarn) - - - - -	" 0 35	" 0 19 9
NORWAY -	Undyed - - - - -	<i>Kron. öre.</i> Kilog. 0 13	Cwt. 0 7 4
	Dyed or mixed with metal threads - -	" 0 20	" 0 11 4
DENMARK -	Undyed - - - - -	<i>Kron. öre.</i> Pund 0 08½	Cwt. 0 9 5
	Dyed or mixed with metal threads - -	" 0 16½	" 0 18 10
GERMANY -	Pure or mixed with other materials, except cotton :		
	Single, unbleached - - - - -	<i>Mks. pf.</i> 100 kilos. 8 00	Cwt. 0 4 0¼
	Double " - - - - -	" 10 00	" 0 5 1
	Single, bleached or dyed - - - - -	" 12 00	" 0 6 1
	Double, bleached or dyed; also twisted in three or more strands, unbleached, bleached or dyed - - - - -	" 24 00	" 0 12 2
	Alpaca, genappe, and mohair yarn :		
	Single, undyed or dyed; also double, undyed - - - - -	" 3 00	" 0 1 6¼
HOLLAND -	Double, dyed; also twisted in three or more strands, undyed or dyed - -	" 24 00	" 0 12 2
	Pure or mixed with cotton :		
	Twisted, of more than two threads, dyed or undyed - - - - -	3 % <i>ad valorem</i>	3 % <i>ad valorem.</i>
	Other kinds - - - - -	Free.	Free.

* See Note, page 1.

YARNS AND THREAD:—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
BELGIUM	Of wool, alpaca, llama, vicuna, or goats' or camels' hair :	<i>Frs. cts.</i>	<i>£. s. d.</i>
	Not twisted nor dyed - - - -	100 kilos. 20 00	Cwt. 0 8 2
	Twisted or dyed - - - -	" 30 00	" 0 12 2
	<i>Note.</i> —Woollen and assimilated yarns mixed with cotton or other materials pay as woollen yarns, provided the wool or assimilated material predominates in weight.		
	Of pure wool :		
	Single, unbleached or bleached, but not dyed :	<i>Frs. cts.</i>	
	Combed yarns measuring to the kilogramme 30,500 metres or less -	100 kilos. 20 00	Cwt. 0 8 2
	From 30,500 to 40,500 metres -	" 28 00	" 0 11 5
	" 40,500 to 50,500 metres -	" 36 00	" 0 14 8
	" 50,500 to 60,500 metres -	" 44 00	" 0 17 11
FRANCE	" 60,500 to 70,500 metres -	" 52 00	" 1 1 2
	" 70,500 to 80,500 metres -	" 60 00	" 1 4 5
	" 80,500 to 90,500 metres -	" 68 00	" 1 7 8
	" 90,500 to 100,500 metres -	" 76 00	" 1 10 11
	Above 100,500 metres -	" 80 00	" 1 12 6
	Carded yarns, measuring to the kilogramme 10,000 metres or less -	" 12 00	" 0 4 10½
	From 10,000 to 15,000 metres -	" 18 00	" 0 7 4
	" 15,000 to 20,000 metres -	" 24 00	" 0 9 9
	" 20,000 to 30,500 metres -	" 29 50	" 0 12 0
	Above 30,500 metres -	" 36 00	" 0 14 8
	Single, dyed, combed or carded - -	{ 25 frs. per 100 kilos. (10 s. 2 d. per cwt.) above the duty on undyed, according to class.	
	Twisted for weaving, unbleached or bleached, but not dyed :		
	Combed yarns, measuring to the kilogramme 30,500 metres or less of single yarn - - - -	100 kilos. 24 00	Cwt. 0 9 9
	From 30,500 to 40,500 do. -	" 33 60	" 0 13 8
	" 40,500 to 50,500 do. -	" 43 20	" 0 17 7
	" 50,500 to 60,500 do. -	" 52 80	" 1 1 6
	" 60,500 to 70,500 do. -	" 62 40	" 1 5 4
	" 70,500 to 80,500 do. -	" 72 00	" 1 9 3
	" 80,500 to 90,500 do. -	" 81 60	" 1 13 2
	" 90,500 to 100,500 do. -	" 91 20	" 1 17 1
	Above 100,500 metres do. -	" 96 00	" 1 19 0
	Carded yarns, measuring to the kilogramme 10,000 metres or less of single yarn - - - -	" 14 40	" 0 5 10
	From 10,000 to 15,000 do. -	" 21 60	" 0 8 9
	" 15,000 to 20,000 do. -	" 28 80	" 0 11 8
	" 20,000 to 30,500 do. -	" 35 50	" 0 14 5
	Above 30,500 metres do. -	" 43 20	" 0 17 7
	Twisted, for weaving, dyed; combed or carded - - - -	{ 25 francs per 100 kilos. (10 s. 2 d. per cwt.) above the duty on undyed, according to class.	

YARNS AND THREAD:—WOOLLEN AND WORSTED—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
	Of pure wool—Continued.	<i>Fr. cts.</i>	<i>£. s. d.</i>
	Twisted, for tapestry; unbleached or bleached, but not dyed:		
	Combed, measuring to the kilogramme 30,500 metres or less of single yarn - - - - -	100 kilos. 30 00	Cwt. 0 12 2
	From 30,500 to 40,500 do. - - -	" 42 00	" 0 17 1
	" 40,500 to 50,500 do. - - -	" 54 00	" 1 1 11
	" 50,500 to 60,500 do. - - -	" 66 00	" 1 6 10
	" 60,500 to 70,500 do. - - -	" 78 00	" 1 11 8
	" 70,500 to 80,500 do. - - -	" 90 00	" 1 16 7
	" 80,500 to 90,500 do. - - -	" 102 00	" 2 1 5
	" 90,500 to 100,500 do. - - -	" 114 00	" 2 6 4
	Above 100,500 metres do. - - -	" 120 00	" 2 8 9
	Twisted, for tapestry; dyed - - -	{ 25 francs per 100 kilos. (10 s. 2 d. per cwt.) above the duty on undyed, according to class.	
	<i>Note 1.</i> —Yarns of alpaca, llama, vicuna, and camels' hair pay as yarns of pure wool.		
	<i>Note 2.</i> —Woollen yarns mixed with other materials as cotton, linen, &c., pay as woollen yarns, provided the wool predominates in weight.		
	Yarn of goats' hair - - - - -	100 kilos. 24 00	Cwt. 0 9 9
	All kinds, except for embroidery:		
	Bleached - - - - -	Kilog. <i>Reis.</i> *470	Cwt. 5 7 6
	Dyed - - - - -	" *750	" 8 11 6
	For embroidery; bleached - - -	" 1,305	" 14 18 5
	Ditto, dyed - - - - -	" 2,120	" 24 4 9
		<i>Pes. cts.</i>	
	Raw or in the grease - - - - -	Kilog. 1 00	Cwt. 2 0 8
	Cleaned or bleached - - - - -	" 1 65	" 3 7 1
	Dyed - - - - -	" 1 95	" 3 19 3
	Carded Yarns:		
	Single:		
	Unbleached, measuring up to 10,000 metres per kilogramme - - -	100 kilos. <i>Lire cts.</i> 45 00	Cwt. 0 18 3
	Ditto, measuring above 10,000 metres per kilogramme - - - - -	" 55 00	" 1 2 4
	Bleached - - - - -	{ 20 per cent. above the duty on unbleached, according to class.	
	Dyed - - - - -	{ 25 lire per 100 kilos. (10 s. 2 d. per cwt.) above the duty on unbleached, according to class.	
	Twisted; unbleached, bleached, or dyed	{ 17 lire per 100 kilos. (6 s. 11 d. per cwt.) above the duty on single, according to class.	

* In addition to these rates a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour w. rks. These additions would raise the total duties payable to about 510 reis and 819 reis per kilogramme on bleached and dyed yarns respectively.

YARNS AND THREAD:—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY— <i>Continued.</i>	Combed Yarns:	<i>Lire cts.</i>	<i>£. s. d.</i>
	Single:		
	Unbleached, measuring up to 50,000 metres per kilogramme - - -	100 kilos. 60 00	Cwt. 1 4 5
	Ditto, measuring above 50,000 metres per kilogramme - - - - -	" 75 00.	" 1 10 6
	Bleached - - - - -	{ 20 per cent. above the duty on unbleached, according to class.	
	Dyed - - - - -	{ 25 lire per 100 kilos. (10 s. 2 d. per cwt.) above the duty on unbleached, according to class.	
	Twisted - - - - -	{ 17 lire per 100 kilos. (6 s. 11 d. per cwt.) above the duty on single, according to class.	
	Yarns of wool or animal hair, and vicuna yarns:		
	Yarns of coarse animal hair (horned cattle hair, &c.) up to No. 5 metrical, single or double, raw - - -	100 kilos. <i>Fls. kr.</i> 8 00	Cwt. 0 8 2
	Mohair, alpaca, and genappe yarns; hard combed yarns (weft yarns) above No. 30 metrical, single or double, raw; imported at specially authorised Custom houses - -	" 1 50	" 0 1 6½
AUSTRIA-HUNGARY.	All other woollen, &c., yarns:		
	Single, unbleached:		
	Up to No. 45, metrical - - -	" 8 00	" 0 8 2
	Above No. 45 - - - - -	" 12 00	" 0 12 2
	Twisted, of two or more threads, unbleached:		
	Up to No. 45, metrical - - -	" 12 00	" 0 12 2
	Above No. 45 - - - - -	" 14 00	" 0 14 3
	Single, bleached, dyed or printed:		
	Up to No. 45, metrical - - -	" 12 00	" 0 12 2
	Above No. 45 - - - - -	" 16 00	" 0 16 3
	Twisted, of two or more threads, bleached, dyed or printed:		
	Up to No. 45, metrical - - -	" 16 00	" 0 16 3
	Above No. 45 - - - - -	" 20 00	" 1 0 4
	Note 1.—Single or double mixed yarns, dyed, pay - -	" 12 00	" 0 12 2
	Note 2.—Carpet warps, printed; with permits, and under fulfilment of the conditions and measures of control prescribed by the Government, pay - -	" 12 00	" 0 12 2

YARNS AND THREAD :—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Frs. cts.</i>	<i>£. s. d.</i>
SWITZERLAND	Single or double, unbleached, combed or carded - - - - -	100 kilos. 5 00	Cwt. 0 2 0½
	Twisted, of three or more threads, unbleached, combed, or carded - - - - -	" 8 00	" 0 3 3
	Bleached, combed, or carded - - -	" 8 00	" 0 3 3
	Dyed " " - - -	" 9 00	" 0 3 8
	In spools, balls, or skeins, prepared for retail sale :		
	Unbleached, single or double - - -	" 5 00	" 0 2 0½
	Bleached, twisted, of two or more threads	" 8 00	" 0 3 3
	Dyed - - - - -	" 9 00	" 0 3 8
GREECE		<i>Drs. lep.</i>	
	Unbleached, single or twisted - - -	Free.	Free.
	Bleached or dyed, single or twisted - - -	Oke 5 40	Cwt. 8 12 10
	Yarns employed in the manufacture of fezes, dyed in oil, not twisted - - - - -	Free.	Free.
TURKEY -	All kinds - - - - -	8 % <i>ad valorem.</i>	8 % <i>ad valorem.</i>
BULGARIA -	All kinds - - - - -	8 % <i>ad valorem.</i>	8 % <i>ad valorem.</i>
ROUMANIA	All kinds, undyed - - - - -	<i>Lei. b.</i> 100 kilos. 90 00	Cwt. 1 16 7
	Ditto, dyed of any colour - - - - -	" 150 00	" 3 1 0
UNITED STATES	Woollen and worsted yarns :	<i>Dol. cts.</i>	
	Valued at, not exceeding 30 cents per lb. -	Lb. 0 10	Cwt. 2 6 8
	Do., above 30 cents and not exceeding 40 cents per lb. - - - - -	" 0 12	" 2 16 0
	Do., above 40 cents and not exceeding 60 cents per lb. - - - - -	" 0 18	" 4 4 0
	Do., above 60 cents and not exceeding 80 cents per lb. - - - - -	" 0 24	" 5 12 0
	Do., above 80 cents per lb. - - - - -	{ " 0 35 and 40 % <i>ad valorem.</i>	{ " 8 3 4 and 40 % <i>ad valorem.</i>

WOVEN MANUFACTURES:—COTTON.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.		
		<i>Rbbls. cop.</i>		<i>£. s. d.</i>		
	Tissues, unbleached, bleached, figured, or dyed (except those dyed Turkey-red):					
	*Up to 8 square arshines to the funt -	Funt	0 35	Cwt.	6 17 7	
	*From 8 to 12 " " - -	"	0 46	"	9 0 10	
	* " 12 to 16 " " - -	"	0 62	"	12 3 9	
	*Of more than 16 " " - -	"	1 35	"	26 10 10	
	Tissues, printed or dyed Turkey-red:					
	*Up to 8 square arshines to the funt -	"	0 62	"	12 3 9	
	*From 8 to 12 square arshines - -	"	0 75	"	14 14 11	
	* " 12 to 16 " " - -	"	0 92	"	18 1 9	
	*Of more than 16 " " - -	"	1 45	"	28 10 2	
	Cotton tissues of every kind, with applications of gold, silver, tinsel, straw, or other ornaments, and if cut out for ladies' dresses - - - - -	"	1 45	"	28 10 2	
	Velvet, plush, and plush ribbons - -	"	0 55	"	10 16 3	
† RUSSIA	Haberdashery (galloon or braid), hosiery, knitted wares, chenille, and articles thereof, and canvass, with or without embroidery commenced upon it - - - - -	"	0 45	"	8 16 11	
	Buttons - - - - -	"	0 60	"	11 15 11	
	Tulle (net), of every kind:					
	For furniture, with or without designs, and net or muslin curtains - -	"	1 50	"	29 9 10	
	All other cotton tulle - - - -	"	3 50	"	68 16 2	
	Lace, hand-made - - - - -	"	6 60	"	129 15 1	
	Ditto, machine made - - - - -	"	3 50	"	68 16 2	
	Waxed and oil cloth, and manufactures thereof - - - - -	"	0 15	"	2 19 0	
	Ready-made clothing:					
	1. Made-up linen, of all kinds, including under-linen, but exclusive of table linen, towels, and handkerchiefs, and those coming under Art. 2 -	"	1 80	"	35 7 9	
	2. Made of lawn and batiste, and all kinds trimmed with lace or embroidered - - - - -	"	2 40	"	47 3 8	
	3. Ready-made clothes for men - -	"	1 55	"	30 9 6	

* Square arshine = 5.44 sq. ft.; funt = 902 lbs. avoirdupois.

† See Note, page 1.

WOVEN MANUFACTURES :—COTTON—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.		
		<i>Rbls. cop.</i>		<i>£. s. d.</i>		
RUSSIA— <i>Continued.</i>	Ready-made clothing— <i>Continued.</i>					
	4. Clothing for women and articles of all kinds not otherwise specified, untrimmed - - - - -	Funt	2 70	Cwt.	53 1 8	
	5. The same trimmed with ribbon, velvet, silk, feathers, fur, embroidery, and lace - - - - -	"	4 20	"	82 11 5	
	<i>Note.</i> —Caparisons, coverlets, curtains, blinds, and similar articles, hemmed and stitched, pay duty as materials of which they are made.					
SWEDEN	Tissues of pure cotton :	<i>Kron öre.</i>				
	Sailcloth - - - - -	Kilog.	0 14	Cwt.	0 7 11	
	Bookbinders' cloth - - - - -	"	0 50	"	1 8 3	
	Velveteen, plush, and fustians - - -	"	0 90	"	2 10 10	
	Gauze, muslin, and other similar open woven wares; also close woven wares, containing at least 80 threads in the space of one square centimetre - -	"	1 75	"	4 18 10	
	Tulle - - - - -	"	2 50	"	7 1 2	
	Other kinds :					
	Not bleached or dyed - - - - -	"	0 50	"	1 8 3	
	Bleached or dyed - - - - -	"	0 90	"	2 10 10	
	Printed or stamped - - - - -	"	1 10	"	3 2 1	
NORWAY	Ribbons and tapes - - - - -	"	1 10	"	3 2 1	
	Blinds, painted or printed - - - - -	"	0 90	"	2 10 10	
	Lace and blonde - - - - -	"	2 35	"	6 12 8	
	Fringes, galloons, cords, cording, &c. -	"	1 10	"	3 2 1	
	Hosiery, gloves, stockings, &c. - - -	"	1 18	"	3 6 7	
	Ready-made clothing, sheets, towels, &c., hemmed, or with other needlework -	{ As the material of which made, with an addition of 20 per cent. -				
	Embroidered articles - - - - -	{ As the material upon which embroidered, with an addition of 20 per cent.				
	Manufactures of pure cotton :					
	Sailcloth, and other unbleached and undyed cloth, weighing 180 grammes or more to the half-metre square (6·3 oz. to 2·7 square feet) - - - - -	<i>Kron öre.</i>				
		Kilog.	0 07	Cwt.	0 3 11½	
	Cloth bleached, printed, dyed, or woven of dyed yarn, weighing 100 grammes or more to the half-metre square (3·5 oz. to 2·7 square feet) - - -	"	0 27	"	0 15 3	
	Ribbons or tapes, also ribbons and tissues mixed with india-rubber or gutta-percha, and waistbands of the same -	"	1 10	"	3 2 1	
	Drill and damask, also handkerchiefs, not otherwise specified - - - - -	"	0 60	"	1 13 11	
	Knitted wares, dyed or not - - - - -	"	1 10	"	3 2 1	
	Other cotton tissues :					
	Blonde, bobbinet, lace and tulle - - -	"	2 50	"	7 1 2	
	Other open or transparent tissues - - -	"	1 76	"	4 19 4	
	Close woven, printed - - - - -	"	1 10	"	3 2 1	

WOVEN MANUFACTURES:—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Kron öre.</i>	<i>£. s. d.</i>
NORWAY— <i>Continued.</i>	Other cotton tissues— <i>Continued.</i>		
	Close woven, dyed, of various colours, not printed - - - -	Kilog. 0 53	Cwt. 1 9 11
	" " of one colour, even if applied by printing or rolling; also bleached -	" 0 27	" 0 15 3
	" " unbleached - - - -	" 0 13	" 0 7 4
	Trimmings, buttons, fringes, &c. - - -	" 1 35	" 3 16 3
	Ready-made clothing - - - - -	{ As the predominating material of which made, with an addition of 10 per cent.	
	<i>Note.</i> —Manufactures of cotton mixed with flax, hemp, or other vegetable fibres pay as cottons; and those of cotton mixed with silk or of cotton mixed with wool, as manufactures of silk and wool respec- tively.		
	Cotton tissues:		
	Unbleached:		
	Containing less than 24 threads to the square $\frac{1}{2}$ -inch, or weighing 44 quints ($7\frac{1}{2}$ oz. avoirdupois) or above to the square ell ($4\frac{1}{2}$ square feet) - - - - -	<i>Kron öre.</i> Pund 0 04 $\frac{1}{5}$	Cwt. 0 4 8 $\frac{1}{2}$
Other kinds - - - - -	" 0 12 $\frac{1}{2}$	" 0 14 1	
DENMARK -	Sailcloth and tarpaulin cloth, weighing 44 quints and above, per square ell; also druggeting (so far as such cloths are not included above) - - -	" 0 12 $\frac{1}{2}$	" 0 14 1
	Marly, embroidery cloth, canvas, stiff nets, and other open-woven, gummed or stiffened wares, girths, bands and tapes, and fish nets - - - -	" 0 33 $\frac{1}{2}$	" 1 17 8
	Open and transparent tissues combined or not with metal threads or spun glass; crochet, lace, fringes, trimmings, and button-makers' wares - - -	" 1 00	" 5 12 11
	Other kinds:		
	Printed wares, knitted wares, hosiery, and velvet stuffs - - - -	" 0 66 $\frac{2}{3}$	" 3 15 3
	Dyed in colours, not printed - - -	" 0 50	" 2 16 6
	Of one colour, also damask, drills, &c., undyed - - - - -	" 0 41 $\frac{2}{3}$	" 2 7 1
	Undyed plain tissues, also wadding -	" 0 25	" 1 8 3
	Ready-made clothing:		
	When not lined or trimmed, or when the lining or trimming is not liable to a higher duty than the material of which made - - - -	{ As the material of which chiefly composed, with an addition of 50 per cent.	
When the lining or trimming is liable to a higher duty than the material of which made - - - -	{ As the material of which chiefly composed, with an addition of 100 per cent.		

WOVEN MANUFACTURES :—COTTON— *Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
	Tissues of cotton, pure or mixed with other vegetable fibres, or with metal threads, but not with wool or silk :	<i>Mks. pf.</i>	<i>£. s. d.</i>
	1. Fishing nets - - - -	100 kilos. 3 00	Cwt. 0 1 6½
	2. Very coarse textures made from unbleached yarn of cotton waste, in pieces not above 50 centimetres long, as grey packing cloth, press-cloths, &c., also in combination with other weaving materials, or with a few coloured threads - -	" 10 00	" 0 5 1
	3. Unbleached close woven wares, except velvet; also tulle, unbleached and unfigured - -	" 80 00	" 2 0 8
	4. Bleached close woven wares, dressed or not, except velvet -	" 100 00	" 2 10 10
GERMANY -	5. Velvet, and all close woven wares not included under 3, 4, and 9 -	" 120 00	" 3 1 0
	6. Unbleached open woven wares (except curtains), not included under 3; hosiery, haberdashery, and button-makers' wares; also tissues in combination with metal threads - - - -	" 120 00	" 3 1 0
	7. Curtain stuffs, bleached and dressed, also dyed or printed - - -	" 230 00	" 5 16 11
	8. All open woven wares, such as jaconet, muslin, tulle, marly, gauze, so far as they are not included under Nos. 3, 6, and 7 -	" 200 00	" 5 1 8
	9. Lace - - - - -	" 350 00	" 8 17 10
	10. Embroideries - - - - -	" 300 00	" 7 12 5
	11. Ready-made clothing :		
	Under linen - - - - -	" 150 00	" 3 16 3
	Other kinds - - - - -	" 300 00	" 7 12 5
HOLLAND -	Manufactures of all kinds - - - <i>Note.</i> —Unbleached cloth, to be printed or dyed in Holland, may be admitted free under special regulations.	5 % <i>ad valorem</i>	5 % <i>ad valorem.</i>
	Cotton tissues, unbleached, plain, twilled, and ticks :		
	First Class.—Weighing 11 kilos. and above per 100 square metres (20½ lbs. or more to the 100 square yards) :	<i>Frs. cts.</i>	
	Of 35 threads and less to the 5 square millimetres - -	100 kilos. 50 00	Cwt. 1 0 4
BELGIUM -	Of 36 threads and above - -	" 72 00	" 1 9 3
	Second Class.—Weighing from 7 to 11 kilos. exclusively per 100 square metres (12½ lbs. to 20½ lbs. to the 100 square yards) :		
	Of 35 threads and less to the 5 square millimetres - -	" 60 00	" 1 4 5
	Of 36 to 43 threads - - -	" 100 00	" 2 0 8
	Of 44 threads and above - -	" 180 00	" 3 13 2

WOVEN MANUFACTURES :—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
BELGIUM— <i>Continued.</i>	Cotton tissues, unbleached, plain, twilled, and ticks— <i>Continued.</i>	<i>Frs. cts.</i>	<i>£. s. d.</i>
	Third Class.—Weighing from 3 to 7 kilos. exclusively per 100 square metres ($5\frac{1}{2}$ to $12\frac{3}{10}$ lbs. to the 100 square yards):		
	Of 27 threads and less to the 5 square millimetres - - - -	100 kilos, 80 00	Cwt. 1 12 6
	Of 28 to 35 threads - - - -	" 120 00	" 2 8 9
	Of 36 to 43 threads - - - -	" 190 00	" 3 17 3
	Of 44 threads and above - - -	" 300 00	" 6 1 11
	Cotton tissues, bleached :		
	First Class (as above) :		
	Of 35 threads and less to the 5 square millimetres - - - -	" 57 50	" 1 3 4
	Of 36 threads and above - - - -	" 82 80	" 1 13 8
	Second Class (as above) :		
	Of 35 threads and less to the 5 square millimetres - - - -	" 69 00	" 1 8 1
	Of 36 to 43 threads - - - -	" 115 00	" 2 6 9
	Of 44 threads and above - - - -	" 207 00	" 4 4 2
	Third Class (as above) :		
	Of 27 threads and less to the 5 square millimetres - - - -	" 92 00	" 1 17 5
	Of 28 to 35 threads - - - -	" 138 00	" 2 16 1
	Of 36 to 43 threads - - - -	" 218 50	" 4 8 10
	Of 44 threads and above - - - -	" 345 00	" 7 0 3
	Cotton tissues, dyed :		
	First Class (as above) :		
	Of 35 threads and less to the 5 square millimetres - - - -	" 75 00	" 1 10 6
	Of 36 threads and above - - - -	" 97 00	" 1 19 5
	Second Class (as above) :		
	Of 35 threads and less to the 5 square millimetres - - - -	" 85 00	" 1 14 7
	Of 36 to 43 threads - - - -	" 125 00	" 2 10 10
	Of 44 threads and above - - - -	" 205 00	" 4 3 4
	Third Class (as above) :		
	Of 27 threads and less to the 5 square millimetres - - - -	" 105 00	" 2 2 8
	Of 28 to 35 threads - - - -	" 145 00	" 2 18 11
	Of 36 to 43 threads - - - -	" 215 00	" 4 7 5
	Of 44 threads and above - - - -	" 325 00	" 6 12 1
	Cotton tissues, printed - - - -	15 % <i>ad valorem</i>	15 % <i>ad valorem.</i>
	Cotton velvets :		
	Made as silk velvets :		
	Unbleached - - - -	100 kilos, 85 00	Cwt. 1 14 7
	Dyed or printed - - - -	" 110 00	" 2 4 8
	Other kinds, cords, moleskins, &c. :		
	Unbleached - - - -	" 60 00	" 1 4 5
	Dyed or printed - - - -	" 85 00	" 1 14 7
	Quiltings, dimities, stripes, checks, damasks, and brilliants, weighing 3 kilos. and above per 100 square metres ($5\frac{1}{2}$ lbs. to the 100 square yards) - -	15 % <i>ad valorem</i>	15 % <i>ad valorem.</i>

WOVEN MANUFACTURES :—COTTON—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
BELGIUM— Continued	Lace made by hand and on bobbins - -	Free	Free.
	Other lace and blonde - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Hosiery, haberdashery, tapes, and ribbons -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Clothing and ready-made articles - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	All other tissues and wares - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Cotton tissues mixed with silk, if the cotton predominates in weight - - -	10 % <i>ad valorem</i> or 300 frs. per 100 kilos. at the option of the importer.	10 % <i>ad valorem</i> , or 6 l. 1 s. 11 d. per cwt. at the option of the importer.
	Cotton tissues mixed with other materials, if the cotton predominates in weight -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Cotton tissues, plain, twilled, and ticks : Unbleached :		
	First Class.—Weighing 11 kilos. and more per 100 square metres (20½ lbs. to the 100 square yards) :		
	Of 30 threads and less to the 5 square millimetres - - -	100 kilos. 50 00	Cwt. 1 0 4
FRANCE -	Of 31 threads and above - - -	" 72 00	" 1 9 3
	Second Class.—Weighing 7 and up to 11 kilos. per 100 square metres (12½ lbs. to 20½ lbs. to the 100 square yards) :		
	Of 35 threads and less to the 5 square millimetres - - -	" 60 00	" 1 4 5
	Of 36 to 43 threads - - -	" 100 00	" 2 0 8
	Of 44 threads and above - - -	" 180 00	" 3 13 2
	Third Class.—Weighing 5 and up to 7 kilos. per 100 square metres (9½ to 12½ lbs. to the 100 square yards) :		
	Of 27 threads and less to the 5 square millimetres - - -	" 80 00	" 1 12 6
	Of 28 to 35 threads - - -	" 117 00	" 2 7 7
	Of 36 to 43 threads - - -	" 190 00	" 3 17 3
	Of 44 threads and above - - -	" 242 00	" 4 18 4
	Fourth Class.—Weighing 3 and up to 5 kilos. per 100 square metres (5½ to 9½ lbs. to the 100 square yards) :		
	Of 20 threads or less to the 5 square millimetres - - -	" 110 00	" 2 4 8
	Of 21 to 27 threads - - -	" 148 00	" 3 0 2
	Of 28 to 35 threads - - -	" 193 00	" 3 18 5
	Of 36 to 43 threads - - -	" 270 00	" 5 9 9
	Of 44 threads and above - - -	" 403 00	" 8 3 9
	Fifth Class.—Weighing less than 3 kilos. per 100 square metres (5½ lbs. to the 100 square yards) - - -	" 540 00	" 10 19 6

WOVEN MANUFACTURES:—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
FRANCE— <i>Continued</i>	Cotton tissues, plain, twilled, and ticks— <i>Continued.</i>		
	Tissues, bleached :		
	First Class (as above) :	<i>Frs. cts.</i>	<i>£ s. d.</i>
	Of 30 threads or less to the 5 square millimetres - - - - -	100 kilos. 57 50	Cwt. 1 3 4
	Of 31 threads and above - - - -	" 82 80	" 1 13 8
	Second Class (as above) :		
	Of 35 threads or less to the 5 square millimetres - - - - -	" 69 00	" 1 8 1
	Of 36 to 43 threads - - - - -	" 115 00	" 2 6 9
	Of 44 threads and above - - - -	" 207 00	" 4 4 2
	Third Class (as above) :		
	Of 27 threads or less to the 5 square millimetres - - - - -	" 92 00	" 1 17 5
	Of 28 to 35 threads - - - - -	" 194 55	" 2 14 8
	Of 36 to 43 threads - - - - -	" 218 50	" 4 8 10
	Of 44 threads and above - - - -	" 278 30	" 5 13 0
	Fourth Class (as above) :		
	Of 20 threads or less to the 5 square millimetres - - - - -	" 126 50	" 2 11 5
	Of 21 to 27 threads - - - - -	" 170 20	" 3 9 2
	Of 28 to 35 threads - - - - -	" 221 95	" 4 10 2
	Of 36 to 43 threads - - - - -	" 310 50	" 6 6 2
	Of 44 threads and above - - - -	" 463 45	" 9 8 4
	Fifth Class (as above) - - - - -	" 621 00	" 12 12 5
	Tissues, dyed - - - - -	{ 25 frs. per 100 kilos. above the duty on unbleached.	{ 10 s. 2 d. per cwt. above the duty on unbleached.
	Tissues, printed :		
	Pay the duties on unbleached tissues, according to class, with the follow- ing additional duties :		
	Of 1 or 2 colours - - - - -	{ Per 100 { 2 00 square { 4 00 metres. { 7 50	{ Per 100 { 0 1 4 square { 0 2 8 yards. { 0 5 0
	Of 3 to 6 colours - - - - -		
	Of 7 colours or more - - - - -		
	Cotton velvets and fustians :		
	Made as silk velvets :		
	Unbleached - - - - -	100 kilos. 115 00	Cwt. 2 6 9
	Dyed or printed - - - - -	" 140 00	" 2 16 11
	Other kinds, cords, moleskins, &c. :		
	Unbleached - - - - -	" 80 00	" 1 12 6
	Dyed or printed - - - - -	" 105 00	" 2 2 8
	Woven fabrics, composed wholly or in part of dyed threads - - - - -	{ 40 frs. per 100 kilos. above the duty on unbleached.	{ 16 s. 3 d. per cwt. above the duty on unbleached.
	Brilliant or figured wares :		
	Unbleached - - - - -	{ Pay as plain tissues, unbleached, accord- ing to class, with an addition of 10 per cent. Pay the duties upon unbleached figured tissues, according to class, with the surtaxes applicable to plain tissues bleached or dyed.*	
	Bleached or dyed - - - - -		

* i.e., For bleached tissues, 15 per cent. above the duty on unbleached, according to class; and for dyed tissues 25 frs. per 100 kilos. (10 s. 2 d. per cwt.) above the duty on unbleached, according to class.

WOVEN MANUFACTURES :—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
FRANCE— <i>Continued.</i>	Piqués and counterpanes, quilted, or reps :		
	Unbleached, weighing more than 18 kilos. to the 100 square metres (more than 33½ lbs. to the 100 square yards) - - -	100 kilos. 100 00	Cwt. 2 0 8
	Ditto - weighing 18 kilos. and less to the 100 square metres - -	" 145 00	" 2 18 11
	Bleached - weighing more than 18 kilos. to the 100 square metres -	" 115 00	" 2 6 9
	Ditto - weighing 18 kilos. and less to the 100 square metres - -	" 166 75	" 3 7 9
	Dyed - weighing more than 18 kilos. to the 100 square metres -	" 125 00	" 2 10 10
	Ditto - weighing 18 kilos. and less to the 100 square metres - -	" 170 00	" 3 9 1
	Dimity, damask, and table linen :		
	Unbleached - - - - -	" 82 00	" 1 13 4
	Bleached - - - - -	" 94 30	" 1 18 4
	Dyed - - - - -	" 107 00	" 2 3 6
	"Guipures" for furniture :		
	Unbleached - - - - -	" 120 00	" 2 8 9
	Bleached - - - - -	" 138 00	" 2 16 1
	Dyed - - - - -	" 145 00	" 2 18 11
	Counterpanes and blankets - - -	" 55 00	" 1 2 4
	Hosiery of cotton :		
	Gloves - - - - -	" 600 00	" 12 3 10
	Other kinds, cut out, but without seams -	" 90 00	" 1 16 7
	" " shaped or with the foot shaped - - - - -	" 225 00	" 4 11 5
	Fringe-makers' wares - - - - -	" 190 00	" 3 17 3
	Tapes and ribbons - - - - -	" 100 00	" 2 0 8
	Bobbin net (tulle), coarse, less than seven meshes to the square centimetre - -	" 400 00	" 8 2 7
	Ditto, fine, seven or more meshes to the square centimetre - - - - -	" 562 00	" 11 8 5
	"Plumetis" and fancy gauzes - - -	" 400 00	" 8 2 7
	Lace and blonde, made by hand or machinery	" 400 00	" 8 2 7
	Curtains of muslin, embroidered :		
	Not bordered, and weighing less than 10 kilos. to the 100 square metres (18½ lbs. to the 100 square yards) - - -	" 140 00	" 2 16 11
	Ditto, and weighing 10 kilos. and above to the 100 square metres - - -	" 280 00	" 5 13 10
	Bordered, without regard to weight, whether cut or in the piece - - -	" 280 00	" 5 13 10
	Of tulle application, of grenadine, or with tulle embroidered - - - - -	" 650 00	" 13 4 2
	Muslins, embroidered or figured, for furni- ture hangings or clothes, and "lappets" :		
	Unbleached - - - - -	" 180 00	" 3 13 2
	Bleached - - - - -	" 207 00	" 4 4 2
	Embroideries, hand or machine made -	" 450 00	" 9 2 11
	Wicks for lamps, and plaited wicks for candles - - - - -	" 60 00	" 1 4 5

WOVEN MANUFACTURES:—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
FRANCE— <i>Continued.</i>	Oil cloth :	<i>Frs. cts.</i>	<i>£. s. d.</i>
	For packing - - - - -	100 kilos. 5 00	Cwt. 0 2 0½
	For furniture or other similar uses - -	" 15 00	" 0 6 1
	Of moleskin leather - - - - -	" 25 00	" 0 10 2
	Tissues of cotton mixed with other materials, the cotton predominating in weight :		
	Piece goods, of silk or floss silk and cotton - - - - -	" 300 00	" 6 1 11
	Ditto, all other - - - - -	" 100 00	" 2 0 8
	Tapes and ribbons, of wool and cotton -	" 120 00	" 2 8 9
	Ditto, of silk and cotton - - - - -	" 300 00	" 6 1 11
	Other kinds - - - - -		
PORTUGAL	Ready-made clothing and articles wholly or partly made up - - - - -	Pay as tissues of pure cotton. 10 per cent. above the highest rate chargeable upon the material of which composed.	
	Lace and insertions - - - - -	<i>Reis.</i> Kilog. *(a) 1,500	Cwt. 17 3 0
	Marly, canvas for samplers, common net, crinoline, and similar articles - - -	" *(b) 150	" 1 14 4
	Fine net, bobbinet, tulle, and similar articles	" *(c) 1,100	" 12 11 7
	Muslins and cambrics, unbleached - -	" 235	" 2 13 9
	Ditto, ditto, bleached, not otherwise specified	" 900	" 10 5 10
	Flannels, "Baetilhas," counterpanes and moleskins - - - - -	" 600	" 6 17 2
	Common canvas, ducks, and drills for ships' sails - - - - -	" 070	" 0 16 0
	Ticks and drills not otherwise specified, packing cloth, and Holland, unbleached or bleached - - - - -	" 120	" 1 7 5
	Close woven tissues, plain, unbleached, not otherwise specified - - - - -	" 160	" 1 16 7
	Ditto, plain, bleached, not otherwise specified	" 185	" 2 2 4
	Serges, without other preparation than that which is indispensable for printing and dyeing - - - - -	" 220	" 2 10 4
	Other kinds, open or close woven, unbleached or bleached - - - - -	" *(d) 300	" 3 8 7
	Ditto, ditto, dyed or printed - - -	" *(e) 500	" 5 14 4
	Bombazines and plush - - - - -	" 280	" 3 4 0
	Velvets, and velvety tissues not otherwise specified - - - - -	" 600	" 6 17 2
	Tapes and ribbons - - - - -	" 600	" 6 17 2

* In addition to these rates a tax of 3 per cent. upon the duty is payable for Custom-house fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable as follows :—(a) from 1,500 to 1,665 reis, (b) from 150 to 170 reis, (c) from 1,100 to 1,180 reis, (d) from 300 to 390 reis, and (e) from 500 to 535 reis.

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WOVEN MANUFACTURES :—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
PORTUGAL— <i>Continued.</i>	Shawls and handkerchiefs of all kinds -	Kilog. <i>R</i> <i>*(a)</i> 600	Cwt. £. s. d. 6 17 2
	Carpetings - - - - -	" 260	" 2 19 5
	Cotton wicks for candles - - - - -	" 150	" 1 14 4
	Ditto, not specified - - - - -	" 570	" 6 10 4
	Knitted wares and tricotage - - - - -	" <i>*(b)</i> 1,000	" 11 8 8
	Haberdashery - - - - -	" <i>*(c)</i> 700	" 8 0 1
	<i>Note.</i> —Mixed tissues:		
	(1.) Cotton tissues mixed with other materials than silk are charged the duty on the material in the mixture subject to the highest rate.		
	(2.) Cotton tissues, mixed with silk, pay as silk tissues.		
	(3.) If mixed with threads of gold or silver - - - - -	20 per cent. additional duty.	
SPAIN - - -	Ready-made clothing and articles not enumerated - - - - -	{ As tissues of which made, with an addition of 50 per cent.	
	Close woven tissues, plain; unbleached, bleached, or dyed, in pieces or handkerchiefs:		
	Counting up to 25 threads, inclusive, in the square of 6 millimetres - -	Kilog. <i>Pes. cts.</i> 1 54	Cwt. 3 2 7
	Of 26 threads and above - - - - -	" 1 74	" 3 10 9
	Close woven tissues, printed, twilled, or figured in the loom:		
	Up to 25 threads, inclusive, in the square of 6 millimetres - - - -	" 2 40	" 4 17 7
	Of 26 threads and above - - - - -	" 2 49	" 5 1 3
	Open woven tissues, as muslins, batiste, lawns, organdines, and gauzes of all kinds	" 2 24	" 4 11 1
	Quiltings and piqués - - - - -	" 2 10	" 4 5 4
	Corduroys, velveteens, or other double textures for wearing apparel - - - -	" 2 49	" 5 1 3
	Net or tulle - - - - -	" 4 18	" 8 9 11
	Lace, crochet of all kinds - - - - -	" 2 35	" 4 15 6
	Lace, other than crochet - - - - -	" 5 40	" 10 19 6
	Knitted wares, in pieces, shirts or drawers	" 1 97	" 4 0 1
	Knitted wares, stockings, gloves, &c. - -	" 2 54	" 5 3 3
	Fringes, galloons, &c. - - - - -	" 2 00	" 4 1 4
	Ready-made clothing - - - - -	{ As the material of which made, with an addition of 30 per cent.	
	Embroidered articles - - - - -	{ As the material of which made, with an addition of 30 per cent.	

* In addition to these rates a tax of 3 per cent. upon the duty is payable for Custom-house fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable as follows :—(a) from 600 to 649 reis, (b) from 1,000 to 1,095 reis, and (c) from 700 to 760 reis.

WOVEN MANUFACTURES :—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SPAIN— <i>Continued.</i>	Mixed tissues :		
	(1.) Tissues of cotton mixed with silk, the warp or woof being of cotton :—	<i>Pes. cts.</i>	<i>£. s. d.</i>
	Velvets and plushes - - -	Kilog. 8 00	Cwt. 16 5 3
	Other tissues - - - -	" 4 00	" 8 2 7
	(2.) Tissues of cotton mixed with wool :—		
	Cloths and similar tissues, the warp being wholly of cotton - -	" 2 60	" 5 5 8
	Other tissues having the warp wholly of cotton - - - -	" 2 17	" 4 8 3
	Knitted wares of wool and cotton -	" 3 47	" 7 1 1
	(3.) Tissues of cotton mixed with linen -	Pay as tissues of pure linen.	
	(4.) Tulle of cotton foundation, although embroidered with silk or other material, will pay duty as cotton tulle. When there is a mixture in the foundation, duty will be payable on the predominating material.		
ITALY	Cotton tissues :		
	Unbleached :		
	Weighing 13 kilos. and upwards per 100 square metres, and having in warp and woof in the square of 5 millimetres :	<i>Lire cts.</i>	
	27 elementary threads or less -	100 kilos. 62 00	Cwt. 1 5 2
	More than 27 threads - - -	" 72 00	" 1 9 3
	Weighing from 7 to 13 kilos. per 100 square metres, and having in warp and woof in the square of 5 millimetres :		
	27 elementary threads or less -	" 75 00	" 1 10 6
	More than 27 threads - - - -	" 86 00	" 1 14 11
	Weighing less than 7 kilos. per 100 square metres, and having in warp and woof in the square of 5 millimetres :		
	27 elementary threads or less -	" 100 00	" 2 0 8
	More than 27 threads - - - -	" 124 00	" 2 10 5
	Bleached - - - - -	{ 20 per cent. above the duty on unbleached, according to class.	
	Dyed or woven in colours - - -	{ 35 lire per 100 kilos. (14s. 9d. per cwt.) above the duty on unbleached.	
	Printed - - - - -	{ 70 lire per 100 kilos. (17. 8s. 5d. per cwt.) above the duty on bleached.	

WOVEN MANUFACTURES :—COTTON—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY— Continued.	Cotton tissues— Continued.		
	Figured or damasked - - - - -		{ 20 lire per 100 kilos. (8 s. 2 d. per cwt.) above the duty leviable under the "General" tariff on tissues not figured.*
	Brocaded - - - - -		{ 20 lire per 100 kilos. (8 s. 2 d. per cwt.) above the duty on tissues figured or damasked according to class.*
	* The duties leviable under the "General" tariff, upon which the duties on figured or damasked and brocaded tissues are based, are as follow :—		
	Unbleached:		
	Weighing 13 kilos. and upwards per 100 square metres, and having in warp and woof in the square of 5 millimetres:		
	27 elementary threads or less -	100 kilos. 62 00	Cwt. 1 5 2
	More than 27 threads - - -	" 74 00	" 1 10 1
	Weighing from 7 to 13 kilos. per 100 square metres, and having in warp and woof in the square of 5 millimetres:		
	27 elementary threads or less -	" 84 00	" 1 14 2
	More than 27 threads - - -	" 100 00	" 2 0 8
	Weighing less than 7 kilos. per 100 square metres and having in warp and woof in the square of 5 millimetres:		
	27 elementary threads or less -	" 110 00	" 2 4 8
	More than 27 threads - - -	" 130 00	" 2 12 10
	Bleached - - - - -		{ 20 per cent. above the duty on un- bleached, according to class.
	Dyed or woven in colours - - -		{ 35 lire per 100 kilos. (14 s. 3 d. per cwt.) above the duty on unbleached.
	Printed - - - - -		{ 75 lire per 100 kilos. (1 l. 10 s. 6 d. per cwt.) above the duty on bleached.
	Embroidered tissues:		
	Embroidered in chain stitch - -		{ 175 lire per 100 kilos. (3 l. 11 s. 1 d. per cwt.) above the duty on the tissue.
	Ditto in lock stitch - - - - -		{ 275 lire per 100 kilos. (5 l. 11 s. 9 d. per cwt.) above the duty on the tissue.
	Tulle:		
	Unbleached - - - - -	100 kilos. 400 00	Cwt. 8 2 7
	Bleached or dyed - - - - -	" 450 00	" 9 2 11
	Embroidered in chain stitch - -	" 550 00	" 11 3 6
	Gauze and muslin: †		
	Unbleached - - - - -	" 200 00	" 4 1 3
	Bleached - - - - -	" 240 00	" 4 17 6
	Dyed or woven in colours - - -	" 235 00	" 4 15 6
	Printed - - - - -	" 310 00	" 6 6 0
	Figured - - - - -		{ 20 lire per 100 kilos. (8 s. 2 d. per cwt.) above the duty on tissues not figured.
	Brocaded - - - - -		{ 40 lire per 100 kilos. (16 s. 3 d. per cwt.) above the duty on the tissue.
	Embroidered in chain stitch - -		{ 175 lire per 100 kilos. (3 l. 11 s. 1 d. per cwt.) above the duty on the tissue.
	Ditto in lock stitch - - - - -		{ 275 lire per 100 kilos. (5 l. 11 s. 9 d. per cwt.) above the duty on the tissue.
	† Note.—Open woven tissues, not figured, weighing more than 3 kilo- grammes per 100 square metres, pay duty as plain tissues according to description.		

WOVEN MANUFACTURES:—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY— <i>Continued.</i>	Cotton tissues— <i>Continued.</i>		
	Velvety tissues:	<i>Lire cts.</i>	<i>£. s. d.</i>
	Common, including plushes:		
	Unbleached - - - - -	100 kilos. 120 00	Cwt. 2 8 9
	Bleached - - - - -	" 140 00	" 2 16 11
	Dyed - - - - -	" 165 00	" 3 7 1
	Printed - - - - -	" 220 00	" 4 9 5
	Fine (velvets):		
	Unbleached - - - - -	" 140 00	" 2 16 11
	Bleached - - - - -	" 170 00	" 3 9 1
	Dyed - - - - -	" 200 00	" 4 1 3
	Printed - - - - -	" 250 00	" 5 1 7
	Lace - - - - -	" 700 00	" 14 4 6
	Hosiery and knitted goods:		
	Plain - - - - -	" 150 00	" 3 1 0
	Shaped (<i>foggiate</i>) - - - - -	" 225 00	" 4 11 5
	Oiled tissues, oil-cloth, &c.:		
	Tarred tissues, oiled tissues, &c. - -	" 30 00	" 0 12 2
	Waxed tissues and oil-cloth - - -	" 60 00	" 1 4 5
	Emery cloth - - - - -	{ Half the duty payable on the tissue without emery.	
	Galloons, tapes, and ribbons - - -	100 kilos. 120 00	Cwt. 2 8 9
	Buttons - - - - -	" 150 00	" 3 1 0
	Braids, trimmings, &c. - - - - -	" 150 00	" 3 1 0
	Mixed tissues:		
	Tissues mixed with less than 12 per cent. of silk - - - - -	{ According to the quality of the tissue, with an addition of 40 lire per 100 kilos. (16 s. 3 d. per cwt.)	
	Tissues mixed with less than 50 per cent. of wool - - - - -	{ According to the quality of the tissue, with an addition of 20 lire per 100 kilos. (8 s. 2 d. per cwt.)	
	Tissues mixed with metallic threads:		
	With threads of fine gold or silver, or with gilt or silvered threads - -	{ 5 lire per kilog. (10 l. 3 s. 3 d. per cwt.) above the duty on the tissue.	
	With threads of common metal - -	{ 2 lire per kilog. (4 l. 1 s. 3 d. per cwt.) above the duty on the tissue.	
	Made-up articles:		
	Sacks, bed and table linen, towels, and the like - - - - -	{ As the tissue of which made, with an addition of 10 per cent.	
	Collars, cuffs, and shirts for men - -	{ Pay twice the duty on the tissue of which made.	
	Other than the foregoing - - - - -	{ As the tissue of which made, with an addition of 40 per cent.	
	<i>Note.</i> —Made up articles which cannot be classed according to the number of threads in the square of 5 millimetres pay the highest duty of the class to which they belong. Articles made of different tissues pay the duty on the most highly taxed tissue which enters into their composition.		

WOVEN MANUFACTURES :—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
AUSTRIA-HUNGARY.	Tissues, &c., of cotton, pure or mixed with linen :	<i>Fls. kr.</i>	<i>£. s. d.</i>
	(a) Common, <i>i.e.</i> , tissues made from yarns of and under No. 50 :		
	1. Plain or simply twilled, counting 38 threads or less to the square of 5 millimetres :		
	Unbleached - - - - -	100 kilos. 34 00	Cwt. 1 14 7
	Bleached - - - - -	" 45 00	" 2 5 9
	Dyed - - - - -	" 55 00	" 2 15 11
	Woven in colours - - - - -	" 65 00	" 3 6 1
	Printed in six colours or less, including the foundation - -	" 60 00	" 3 1 0
	Printed in more than six colours including the foundation - -	" 70 00	" 3 11 2
	2. Figured, counting 38 threads or less to the square of 5 millimetres :		
	Unbleached - - - - -	" 45 00	" 2 5 9
	Bleached - - - - -	" 55 00	" 2 15 11
	Dyed - - - - -	" 65 00	" 3 6 1
	Woven in colours or printed - -	" 80 00	" 4 1 4
	3. Close-woven, plain or figured, counting more than 38 threads to the square of 5 millimetres :		
	Unbleached - - - - -	" 55 00	" 2 15 11
	Bleached - - - - -	" 65 00	" 3 6 1
	Dyed - - - - -	" 75 00	" 3 16 3
	Woven in colours or printed - -	" 90 00	" 4 11 6
	(b.) Fine, <i>i.e.</i> , tissues made from yards over No. 50 and up to No. 100, inclusive, plain or figured :		
	Unbleached - - - - -	" 70 00	" 3 11 2
	Bleached, dyed, woven in colours, or printed - - - - -	" 100 00	" 5 1 8
	(c.) Extra fine, <i>i.e.</i> , tissues made from yarns over No. 100, plain or figured; tulle, bobbinet, pettinot, curtain stuffs, and furniture covers; also tissues combined with metallic threads - - - - -	" 140 00	" 7 2 3
	Stiff nets - - - - -	" 55 00	" 2 15 11
	Embroidered tissues - - - - -	" 225 00	" 11 8 7
	Lace - - - - -	" 225 00	" 11 8 7
	Velvets and velvety tissues, with or without cut pile - - - - -	" 90 00	" 4 11 6
	Tapes and ribbons - - - - -	" 90 00	" 4 11 6
	Haberdashery and buttons - - -	" 90 00	" 4 11 6
	Hosiery - - - - -	" 90 00	" 4 11 6
	Woven wicks, girths, hose, coarse nets, &c. - - - - -	" 24 00	" 1 4 5
	Ready-made clothing - - - - -	As the material of which chiefly composed, with an addition of 40 per cent.	

WOVEN MANUFACTURES:—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SWITZERLAND	Tissues, plain or twilled :		
	Unbleached :	<i>Frs. cts.</i>	<i>£. s. d.</i>
	Tissues counting 38 threads or less to the square of 5 millimetres ; with the exception of tissues woven of yarns averaging No. 70 English, or finer numbers - - -	100 kilos. 8 00	Cwt. 0 3 3
	Tissues counting 38 threads or less to the square of 5 millimetres woven of yarns averaging No. 70 English, or finer numbers - - -	" 14 00	" 0 5 8
	Tissues counting more than 38 threads to the square of 5 millimetres - -	14 00	" 0 5 8
	Bleached, dyed, printed, or woven of dyed threads - - -	" 35 00	" 0 14 3
	Figured tissues, piqués, dimities, damasks, and brilliants - - -	" 16 00	" 0 6 6
	Velvets and velvety tissues - - -	" 40 00	" 0 16 3
	Coverlets without needle work :		
	Unbleached - - -	" 4 00	" 0 1 7½
	Bleached, dyed, printed, woven of dyed threads, or figured - - -	" 35 00	" 0 14 3
	Ditto, with needle-work - - -	" 50 00	" 1 0 4
	Ribbons, tapes, and haberdashery - -	" 16 00	" 0 6 6
	Hosiery, without needle-work - - -	" 50 00	" 1 0 4
	Ditto, with needle-work - - -	" 60 00	" 1 4 5
	Tulle, plain - - -	" 4 00	" 0 1 7½
	Do. <i>broché</i> - - -	" 50 00	" 1 0 4
	Lace and embroidery - - -	" 100 00	" 2 0 8
	Ready-made clothing, under linen, and made-up articles of all kinds - - -	" 60 00	" 1 4 5
GREECE	Cotton tissues :		
	Unbleached, not specified, containing in warp and woof per 5 square millimetres :	<i>Drs. lep.</i>	
	Not exceeding 36 threads - -	Oke 0 70	Cwt. 1 2 5
	From 36 to 56 " - -	" 0 80	" 1 5 7
	Bleached, not specified - - -	" 1 00	" 1 12 0
	Tissues manufactured of dyed yarn or printed, not specified - - -	" 1 20	" 1 18 5
	Dyed tissues of certain descriptions for the use of the industrial classes - -	" 2 00	" 3 4 0
	Coloured tissues used for lining - -	" 1 00	" 1 12 0
	Cretonnes, satin, and piques - - -	" 2 00	" 3 4 0
	Cotton flannels, in pieces, white or coloured, and for any use whatever -	" 1 50	" 2 8 0

WOVEN MANUFACTURES :—COTTON— *Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.	
GREECE— Continued.	Cotton tissues— <i>Continued.</i>	<i>Drs. lep.</i>		<i>£. s. d.</i>	
	Tissues of fine make, transparent, such as batiste, gauze, muslin, grenadine, tulle, lace, and embroideries	Oke	3 00	Cwt.	4 16 0
	Velvet, velvety tissues, and plushes	"	2 00	"	3 4 0
	Sailcloth	"	0 20	"	0 6 5
	Transparent tissues for lining dresses, &c., steeped in gum or other similar material in order to give substance to the tissue	"	2 00	"	3 4 0
	Lamp wicks and boot laces	"	1 00	"	1 12 0
	Straps and bands for engines	Free	-	Free.	-
	Tapes, ribbons, and plain edgings	Oke	3 00	Cwt.	4 16 0
	Haberdashery, trimmings, galloons, &c., of cotton, or of cotton mixed with wool (provided that the wool does not increase the value by more than 30 per cent.)	"	3 00	"	4 16 0
	Underclothing, hosiery, &c.	"	3 00	"	4 16 0
TURKEY -	Cotton manufactures of all kinds	8 % <i>ad valorem</i>		8 % <i>ad valorem.</i>	
	Cotton manufactures of all kinds	8 % <i>ad valorem</i>		8 % <i>ad valorem.</i>	
ROUMANIA	Tissues of cotton, pure, or mixed with linen:				
	Common, <i>i.e.</i> unbleached (but not dyed, dressed, or figured), including woven wicks, girths, and bands	<i>Lei. b.</i>	100 kilos. 20 00	Cwt.	0 8 2
	Semi-fine, <i>i.e.</i> , dressed, bleached, dyed, figured, or not (but not printed); including calicoes, drills, piqués, table-covers, &c.	"	25 00	"	0 10 2
	Fine, <i>i.e.</i> , printed tissues, velvety tissues	"	35 00	"	0 14 3
	Extra-fine, <i>i.e.</i> , English tulle, bobbinet, muslin, lawn, gauze, and other light tissues, with the exception of lace	"	80 00	"	1 12 6
	Tissues woven of dyed threads	"	150 00	"	3 1 0
	Lace	"	250 00	"	5 1 7

WOVEN MANUFACTURES:—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ROUMANIA— <i>Continued.</i>	Haberdashery, tapes, ribbons, and button-makers' wares - - - - -	Lei. ¢. 100 kilos. 70 00	£. s. ¢. Cwt. 1 8 5
	Hosiery and knitted goods of cotton, of all kinds, ornamented with other tissues or not - - - - -	" 70 00	" 1 8 5
	Oil or waxed cloth, of all kinds; also tarred packing cloth - - - - -	" 50 00	" 1 0 4
	Clothing, made up or not:		
	Composed of common cotton tissues -	" 180 00	" 3 13 2
	Composed of semi-fine cotton tissues -	" 540 00	" 10 19 6
	Composed of other cotton tissues - -	" 1,000 00	" 20 6 5
	Underclothing, made up or not:		
	Composed of common cotton tissues -	" 180 00	" 3 13 2
	Composed of semi-fine or fine cotton tissues, or of cotton tissues woven of dyed threads, but without lace or embroidery - - - - -	" 300 00	" 6 1 11
	Ditto, ditto, in combination with Holland of any kind, but without embroidery or lace - - - - -	" 510 00	" 10 7 3
	Composed of other cotton tissues, ornamented or not with embroidery or lace, but without tulle or thread lace -	Kilog. 21 00	" 42 13 9
	Composed of cotton tissues of any description, ornamented with tulle or thread lace; corsets, chemisettes, collars, cuffs, handkerchiefs, &c., combined or not with silk or velvet ribbons - - - -	" 20 00	" 40 13 1
	Cotton tissues:		
	Piece goods, not exceeding 100 threads to the square inch, counting the warp and filling:		
UNITED STATES.	Unbleached - - - - -	Sq. yard 0 02½	Sq. yard 0 0 1½
	Bleached - - - - -	" 0 03½	" 0 0 1½
	Dyed, coloured, or printed - - -	" 0 04½	" 0 0 2½
	Ditto, exceeding 100 and not exceeding 200 threads to the square inch, counting the warp and filling:		
	Unbleached - - - - -	" 0 03	" 0 0 1½
	Bleached - - - - -	" 0 04	" 0 0 2
	Dyed, coloured, or printed - - -	" 0 05	" 0 0 2½
	<i>Note</i> —On unbleached cotton cloth, not exceeding 200 threads to the square inch, counting the warp and filling, valued at over 8 cents per square yard; bleached, valued at over 10 cents per square yard; dyed, coloured, stained, painted, or printed, valued at over 13 cents per square yard, a duty of 40 % <i>ad valorem</i> is levied.		

WOVEN MANUFACTURES :—COTTON—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
UNITED STATES— <i>Continued.</i>	Cotton tissues— <i>Continued.</i>	<i>Dols. cts.</i>	<i>£. s. d.</i>
	Piece goods, exceeding 200 threads to the square inch :		
	Unbleached - - - - -	Sq. yard 0 04	Sq. yard 0 0 2
	Bleached - - - - -	" 0 05	" 0 0 2½
	Dyed, coloured, or printed - -	" 0 06	" 0 0 3
	<i>Note.</i> —On unbleached cotton cloth, exceeding 200 threads to the square inch, valued at over 10 cents per square yard; bleached, valued at over 12 cents per yard; and dyed, coloured, stained, painted, or printed, valued at over 15 cents per square yard, a duty of 40 % <i>ad valorem</i> is levied.		
	Hosiery :		
	Stockings, hose, half-hose, shirts and drawers, and all cotton goods made on knitting machines or frames, composed wholly of cotton, and not otherwise mentioned - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem.</i>
	Ditto, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, and wholly of cotton - - - - -	40 % <i>ad valorem</i>	40 % <i>ad valorem.</i>
	Cotton cords, braids, gimps, galloons, webbing, goring, suspenders, and braces not specially enumerated - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem.</i>
	Cotton lace, embroideries, insertions, trimmings, lace window curtains, cotton damask, hemmed handkerchiefs, and cotton velvet - - - - -	40 % <i>ad valorem</i>	40 % <i>ad valorem.</i>
	All manufactures of cotton not specially enumerated, including corsets of whatever material - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem.</i>

WOVEN MANUFACTURES :—LINEN, HEMPEN, AND JUTE.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbls. cop.</i>	<i>£. s. d.</i>
	Linon cloths, not otherwise specified, bleached and unbleached, of flax and hemp of all kinds, with or without admixture of cotton - - - - -	Funt 0 85	Cwt. 16 14 3
	Batiste and lawn of pure flax or hemp, or mixed with cotton, not dyed nor printed -	" 1 80	" 35 7 9
	The same dyed, printed, or woven of different colours, also batiste and linen pocket handkerchiefs - - - - -	As the material of which made, with an addition of 20 per cent.	
	Handkerchiefs marked, embroidered, or bordered with lace - - - - -	Funt 2 40	Cwt. 47 3 8
	Flax or hemp tissues, twilled, or with woven patterns, with or without admixture of cotton, such as table linen and towels of all kinds - - - - -	" 0 85	" 16 14 3
	Drills of all kinds - - - - -	" 0 60	" 11 15 11
	Coarse cloths of linen, hemp, or jute :		
	Sailcloth - - - - -	" 0 20	" 3 18 8
*RUSSIA	Ticking for mattresses, and all materials of flax, hemp, or jute, mixed or unmixed with cotton, for furniture, carpets, &c. - - - - -	" 0 50	" 9 16 7
	Waxed and oil-cloth and manufactures thereof, also canvas prepared for painting -	" 0 15	" 2 18 11
	Hempen hose for fire-engines, hempen buckets, and tarpaulin - - - - -	" 0 15	" 2 18 11
	Linen and hempen hosiery not otherwise specified - - - - -	" 0 65	" 12 15 7
	Galloons, braids, trimmings, &c. - -	" 0 45	" 8 16 11
	Buttons - - - - -	" 0 60	" 11 15 11
	Lace, hand-made, of all kinds - - -	" 6 60	" 129 15 1
	Ditto, machine made - - - - -	" 3 50	" 68 16 2
	Tulle for furniture, with patterns woven in or embroidered, and curtains of net or muslin - - - - -	" 1 50	" 29 9 10
	Tulle or net, other kinds, plain or figured -	" 3 50	" 68 16 2
	Bags, of linen or jute, and other coarse material for bags and packing - - -	Poud 2 40	" 1 3 8

* See Note, page 1.

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WOVEN MANUFACTURES :—LINEN, HEMPEN, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.		
RUSSIA— <i>Continued.</i>	Ready-made clothing:		<i>Rbls. cop.</i>		<i>£. s. d.</i>	
	1. Made up linen of all kinds, including under-linen, but exclusive of table linen, towels, and handkerchiefs, and those coming under Art. 2 -	Punt	1 80	Cwt.	35 7 9	
	2. Made of lawn and batiste and all kinds trimmed with lace or embroidered - - - - -	"	2 40	"	47 3 8	
	3. Ready-made clothes for men - -	"	1 55	"	30 9 6	
	4. Clothing for women, and articles of feminine attire of all kinds not otherwise specified, untrimmed -	"	2 70	"	53 1 8	
	5. The same, trimmed with ribbon, velvet, silk, feathers, fur, embroidery, or lace - - - - -	"	4 20	"	82 11 5	
	<i>Note.</i> —Caparisons, coverlets, curtains, blinds and similar articles, hemmed or stitched, pay duty as materials of which they are made.					
	Linen and hemp:					
	Tissues, plain or twilled, except sateen and "atlas" without pattern, having in warp and woof in the space of a square centimetre:		<i>Kron. öre.</i>			
	25 threads or less - - - - -	Kilog.	0 19	Cwt.	0 10 9	
SWEDEN - -	25 to 35 threads - - - - -	"	0 35	"	0 19 9	
	35 to 50 " - - - - -	"	0 90	"	2 10 10	
	Above 50 " - - - - -	"	1 50	"	4 4 8	
	Sailcloth - - - - -	"	0 19	"	0 10 9	
	Carpets, not included above - - -	"	0 40	"	1 2 7	
	Ticks and "corset webbing" not included above - - - - -	"	0 90	"	2 10 10	
	Other tissues of linen and hemp - -	"	1 50	"	4 4 8	
	Tissues of jute:					
	Unbleached or undyed - - - - -	"	0 10	"	0 5 7½	
	Bleached or dyed - - - - -	"	0 40	"	1 2 7	
	Waxed and oil cloth:					
	Floor cloth - - - - -	"	0 25	"	0 14 1	
	Other kinds - - - - -	"	0 60	"	1 13 11	
	Tapes and ribbons - - - - -	"	1 10	"	3 2 1	
	Braces and belts - - - - -	"	0 60	"	1 13 11	
	Blinds, painted or printed - - - -	"	0 90	"	2 10 10	
	Lace and blonde - - - - -	"	2 35	"	6 12 8	
	Fringes, galloons, cords, cordings, &c. -	"	1 10	"	3 2 1	
	Hosiery, stockings, knitted gloves, &c. -	"	1 18	"	3 6 7	
	Gloves, other than knitted gloves - -	"	1 80	"	5 1 7	
	Ready-made clothing; sheets, towels, &c. hemmed, or with needlework - - -	As the material of which made, with an addition of 20 per cent.				
	Embroidered articles - - - - -	As the material upon which embroidered, with an addition of 20 per cent.				

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*Continued.*

COUNTRIES	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
NORWAY -	Manufactures of linen, hemp, or jute :	<i>Kron. öre,</i>	<i>£. s. d.</i>
	Fishing nets - - - - -	{ As the material of which made, with an addition of 10 per cent.	
	Engine hose - - - - -		
	Horse and furniture girths - - - -	Free,	
	Carpets and carpeting - - - - -	Kilog. 0 13	Cwt. 0 7 4
	Tapes and ribbons, also ribbons or tissues mixed with india-rubber or gutta percha, and waistbands of the same - - - - -	" 0 27	" 0 15 3
	Drill and damask, also handkerchiefs not otherwise specified - - - -	" 1 10	" 3 2 1
	Knitted wares, dyed or not - - - -	" 0 60	" 1 13 11
		" 1 10	" 3 2 1
	Other tissues :		
	Close woven, bleached :		
	Weighing 110 grammes or more per half-metre square (3·9 oz. to 2·7 square feet) - - - - -	" 0 07	" 0 3 11½
	Other kinds :		
	Unbleached - - - - -	" 0 07	" 0 3 11½
	Bleached, or of one colour, even if applied by printing or rolling - -	" 0 27	" 0 15 3
	Dyed, of several colours, not printed - - - - -	" 0 53	" 1 9 11
	Printed - - - - -	" 1 10	" 3 2 1
	Open or transparent :		
	Blonde, bobbinet, lace, and tulle -	" 2 50	" 7 1 2
	Other kinds - - - - -	" 1 76	" 4 19 4
DENMARK -	Trimnings, buttons, fringes, &c. - -	" 1 35	" 3 16 3
	Floor-cloth, matting, tarpaulin, and other cloth, weighing 470 grammes or more to the half-metre square - - - -	" 0 13	" 0 7 4
	Oil cloth - - - - -	" 0 67	" 1 17 10
	Ready-made clothing - - - - -	{ As the material of which made, with an addition of 10 per cent.	
	<i>Note.</i> —Manufactures of flax, hemp, or jute mixed with cotton, pay as cottons.		
	Linen, hempen, and jute tissues :		
	Unbleached :		
	Containing less than 24 threads to the square half-inch, or weighing 44 quints (7½ ozs. avds.) or above to the square ell (4½ square feet) -	<i>Kron. öre.</i> Pund 0 04½	Cwt. 0 4 8½
	Other kinds - - - - -	" 0 12½	" 0 14 1
	Sailcloth, tarpaulin cloth, weighing 44 quints and above to the square ell; also druggeting (so far as such cloths are not included above) - -	" 0 12½	" 0 14 1
	Marly, embroidery cloth, canvas, stiff- nets and other open gummed or stiffened wares, girths, bands, and tapes, fish nets; also lamp wicks -	" 0 39½	" 1 17 8

WOVEN MANUFACTURES :—LINEN, HEMPEN, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.	
DENMARK— <i>Continued.</i>	Linen, hempen, and jute tissues— <i>Continued.</i>	<i>Kron. öre.</i>		<i>£. s. d.</i>	
	Open and transparent tissues, combined or not with metal threads or spun glass, crochet, lace, fringes, trimmings, and button-makers' wares - - -	Pund	1 00	Cwt.	5 12 11
	Other kinds :				
	Printed wares, knitted wares, hosiery, and velvet stuffs - - - -	"	0 68 $\frac{3}{4}$	"	3 15 3
	Dyed in colours, not printed - -	"	0 50	"	2 16 6
	Of one colour ; also damask, drills, &c., undyed - - - -	"	0 41 $\frac{3}{4}$	"	2 7 1
	Undyed plain tissues ; also wadding -	"	0 25	"	1 8 3
	Ready-made clothing :				
	When not lined or trimmed, or when the lining or trimming is not liable to a higher duty than the material of which made - - - -	As the material of which chiefly composed, with an addition of 50 per cent.			
	When the lining or trimming is liable to a higher duty than the material of which made - - - -	As the material of which chiefly composed, with an addition of 100 per cent.			
	Undyed druggeting, of jute or Manilla hemp	100 kilos.	<i>Mks. pf.</i> 12 00	Cwt.	0 6 1
	Dyed - ditto - ditto - - - -	"	24 00	"	0 12 2
	Tissues of linen, hemp or jute ; tickings, drills :				
	Unbleached, and not printed or dyed ; having in the warp and woof per 4 square centimetres :				
GERMANY	40 threads or less - - - -	"	12 00	"	0 6 1
	41 to 80 threads - - - -	"	24 00	"	0 12 2
	81 to 120 " - - - -	"	36 00	"	0 18 3
	Above 120 " - - - -	"	60 00	"	1 10 6
	Bleached, dyed, printed, or woven of bleached, dyed, or printed yarn, having in the warp and woof per 4 square centimetres :				
	120 threads or less - - - -	"	60 00	"	1 10 6
	Above 120 threads - - - -	"	120 00	"	3 0 11
	Damask of all kinds, table cloths, bed linen, and towelling, &c. - - - -	"	150 00	"	3 16 3
	Ribbons and tapes, edgings, fringes, gauze, imitation lace, &c. - - - -	"	100 00	"	2 10 10
	Hosiery and all articles combined with metal threads - - - -	"	100 00	"	2 10 10
	Embroidery - - - -	"	150 00	"	3 16 3
	Thread lace - - - -	"	800 00	"	20 6 6
	Oilcloth ; coarse unprinted packing cloth	"	12 00	"	0 6 1
	Waxed muslin - - - -	"	50 00	"	1 5 5
	Other kinds of oil cloth - - - -	"	30 00	"	0 15 3
	Ready-made clothing :				
	Under linen - - - -	"	150 00	"	3 16 3
	Other kinds - - - -	"	300 00	"	7 12 5

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
HOLLAND	Sail cloth - - - - -	Free.	Free.
	All other manufactures - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Ready-made clothing - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
BELGIUM	Tissues of all kinds of linen, hemp, or jute :		
	Sail cloth - - - - -	Free.	Free.
	Lace, made by hand and on bobbins -	Free.	Free.
	All other kinds - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Hosiery, haberdashery, trimmings, &c. -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Ready-made clothing - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
FRANCE	Tissues of linen or hemp :		
	Plain linens and diapers, having in the warp and woof in the space of 5 square millimetres, after division of the total by 2 :		
	Unbleached :	<i>Frs. cts.</i>	
	6 threads or less - - - - -	100 kilos. 22 00	Cwt. 0 8 11
	7 and 8 threads - - - - -	" 28 00	" 0 11 5
	9, 10, and 11 threads - - - - -	" 55 00	" 1 2 4
	12 threads - - - - -	" 65 00	" 1 6 5
	13 and 14 threads - - - - -	" 90 00	" 1 16 7
	15, 16, and 17 threads - - - - -	" 115 00	" 2 6 9
	18, 19, and 20 threads - - - - -	" 170 00	" 3 9 1
	21, 22, and 23 threads - - - - -	" 260 00	" 5 5 8
	24 threads and above - - - - -	" 300 00	" 6 1 11
	Bleached, dyed, or printed - - - - -	{ 25 per cent. above the duty on unbleached, according to class.	
	Oilcloth - - - - -	100 kilos. 15 00	Cwt. 0 6 1
	Damasked linen, for hangings or bedding :		
	Unbleached - - - - -	" 90 00	" 1 16 7
	Cream coloured, bleached, or mixed with white threads or dyed - - - - -	{ 25 per cent. above the duty on unbleached.	
	Table linen, damasked, unbleached, con- taining in the warp, per 5 square millimetres :		
	12 threads or less - - - - -	100 kilos. 75 00	Cwt. 1 10 6
	13 or 14 threads - - - - -	" 104 00	" 2 2 3
	15, 16, or 17 threads - - - - -	" 133 00	" 2 14 1
	18, 19, or 20 threads - - - - -	" 195 00	" 3 19 3
	21, 22, or 23 threads - - - - -	" 300 00	" 6 1 11
	More than 23 threads - - - - -	" 345 00	" 7 0 3

WOVEN MANUFACTURES :—LINEN, HEMPEN, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
FRANCE— <i>Continued.</i>	Tissues of linen or hemp— <i>continued.</i>	<i>Fr.s. cts.</i>	<i>£. s. d.</i>
	Table linen, clouded, bleached, or mixed with white threads, or dyed - - -	} 25 per cent. above the duty on un- bleached, according to class.	
	Drills :		
	Unbleached - - - - -	100 kilos. 97 00	Cwt. 1 19 5
	Cream coloured, bleached, or mixed with bleached or unbleached threads, or dyed - - - - -	25 per cent. above the duty on unbleached.	
	Tapes and fringe-makers' wares :		
	Unbleached or drab - - - - -	100 kilos 120 00	Cwt. 2 8 9
	Cream coloured, bleached or dyed - -	" 140 00	" 2 16 11
	Hosiery - - - - -	" 80 00	" 1 12 6
	Lace and "guipures" other than fur- niture "guipures" - - - - -	" 400 00	" 8 2 7
	"Guipures" for furniture :		
	Unbleached - - - - -	" 120 00	" 2 8 9
	Bleached - - - - -	" 138 00	" 2 16 1
	Dyed - - - - -	" 145 00	" 2 18 11
	Handkerchiefs, embroidered, and other embroideries on a linen ground - -	" 360 00	" 7 6 3
	Mixed tissues, hemp or flax predominating in weight - - - - -	} Pay as tissues of pure flax or hemp, according to class.	
	Ready-made clothing and articles wholly or partly made up - - - - -		
	Tissues of jute, having in the warp and weft in the space of 5 square millimetres after division of the total by 2 .	} 10 per cent. above the highest rate chargeable on the material of which composed.	
	Unbleached :		
	3 threads or less - - - - -	100 kilos. 11 00	Cwt. 0 4 5½
	4 and 5 threads - - - - -	" 16 00	" 0 6 6
	6, 7, and 8 threads - - - - -	" 24 00	" 0 9 9
	More than 8 threads - - - - -	} Pay as linen or hemp tissues, according to class.	
	Bleached or dyed :		
	3 threads or less - - - - -	100 kilos. 15 00	Cwt. 0 6 1
	4 and 5 threads - - - - -	" 23 00	" 0 9 4
	6, 7, and 8 threads - - - - -	" 35 00	" 0 14 3
	More than 8 threads - - - - -	} Pay as linen or hemp tissues, according to class.	
	Carpets, short or long nap - - - -	100 kilos. 20 00	Cwt. 0 8 2
	Jute tissues, mixed with other materials, provided the jute predominates in weight	} Pay as tissues of pure jute, according to class.	

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
PORTUGAL -		<i>Reis.</i>	<i>£. s. d.</i>
	Marly and canvas - - - - -	Kilog. * (a) 150	Cwt. 1 14 4
	Lace, insertions, tulle, bobinet, and similar articles - - - - -	" * (b) 1,500	" 17 3 0
	Coarse cloths as Hessians, sacking, &c., and packing cloth, printed - - - - -	" 180	" 2 1 2
	Ditto, ditto, not otherwise specified - - - - -	" 110	" 1 5 2
	Holland - - - - -	" 300	" 3 8 7
	Damasks and drills - - - - -	" 780	" 8 18 4
	Sailcloth and canvas for ships' sails - - - - -	" * (c) 060	" 0 13 8
	Tissues, not otherwise specified - - - - -	" 600	" 6 17 2
	Tapes and ribbons - - - - -	" 600	" 6 17 2
	Shawls and handkerchiefs - - - - -	" * (d) 500	" 5 14 4
	Carpets, druggeting, and stair carpets - - - - -	" * (e) 200	" 2 5 9
	Hosiery and knitted wares - - - - -	" * (f) 1,000	" 11 8 8
	Haberdashery, galloons, and fringes - - - - -	" * (g) 700	" 8 0 1
	Waterproof tarred tissues - - - - -	" 020	" 0 4 6½
	Oilcloth for floors - - - - -	" 065	" 0 14 10
	Other descriptions of oiled cloth - - - - -	" 500	" 5 14 4
	Made-up articles of oiled cloth - - - - -	" 500	" 5 14 4
	Ready-made clothing and articles not enumerated - - - - -	{ As tissues of which made, with an addition of 50 per cent.	
	<i>Note.</i> —Mixed tissues:		
1. Linen tissues mixed with other materials, except silk, are charged the duty on the material in the mixture subject to the highest duty.			
2. Linen tissues mixed with silk pay as silk.			
3. If mixed with threads of gold or silver - - - - -			
20 per cent. additional duty.			
SPAIN -		<i>Pes. cts.</i>	
	Tissues of linen or hemp, plain, up to 10 warp threads inclusive in the square of six millimetres - - - - -	Kilog. 0 87	Cwt. 1 15 4
	Ditto, ditto, from 11 to 24 warp threads inclusive - - - - -	" 2 15	" 4 7 4
	Ditto, ditto, of 25 warp threads and above - - - - -	" 3 85	" 7 16 6
	Tissues of linen or hemp, twilled or figured - - - - -	" 1 83	" 3 14 4
	Plain tissues of jute, with or without admixture of cotton - - - - -	" 0 25	" 0 10 2
	Tissues of jute, twilled or figured, with or without admixture of cotton - - - - -	" 0 90	" 1 16 7
	Lace - - - - -	" 12 50	" 25 8 0
	Knitted wares - - - - -	" 4 58	" 9 6 2

* In addition to these rates a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable, as follows:—(a) from 150 to 167 reis, (b) from 1,500 to 1,710 reis, (c) from 60 to 70 reis, (d) from 500 to 619 reis, (e) from 200 to 214 reis, (f) from 1,000 to 1,080 reis, and (g) from 700 to 755 reis.

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SPAIN— <i>Continued.</i>		<i>Pes. cts.</i>	<i>£. s. d.</i>
	Oilcloth and waxed cloth, for floors and for packing - - - - -	100 kilos. 21 65	Cwt. 0 8 10
	Oilcloth, other kinds - - - - -	Kilog. 0 65	„ 1 6 5
	Fringes, galloons, cordings, &c. - - -	„ 2 00	„ 4 1 3
	Ready-made clothing - - - - -	{ As the material of which made, with an addition of 30 per cent.	
	Embroidered articles - - - - -	{ As the material of which made, with an addition of 30 per cent.	
	Mixed tissues :		
	1. Tissues of linen and cotton - - -	As tissues of pure linen.	
	2. Tissues of linen and silk :		
	(a.) If the silk does not exceed 5 per cent of the weight of the tissue - - - - -	As tissues of pure linen.	
	(b.) If the silk exceeds 5 per cent. but does not exceed 10 per cent. of the weight of the tissue—		
	Velvets and plushes - - -	Kilog. 8 00	Cwt. 16 5 2
	Other tissues - - - - -	„ 4 00	„ 8 2 7
	(c.) If the silk exceeds 10 per cent. of the weight of the tissue -	As tissues of silk.	
ITALY - - -	3. Tissues of linen and wool :		
	(a.) Cloths and similar tissues, Astrakhans and plushes -	Kilog. 2 60	Cwt. 5 5 8
	(b.) Other tissues, except knitted wares, felts, carpets, and blankets.	„ 2 17	„ 4 8 2
	(c.) Knitted wares, felts, carpets, and blankets - - - - -	As corresponding tissues of wool.	
		<i>Lire cts.</i>	
	Girths and hose of linen or hemp, having 10 elementary threads or less in the square of 5 millimetres, counting both warp and woof - - - - -	100 kilos. 12 00	Cwt. 0 4 10½
	Packing cloth, ditto, ditto, unbleached -	„ 25 00	„ 0 10 2
	Other tissues of linen or hemp :		
	Unbleached or bleached; plain figured, or damasked :		
	Having in warp and woof in the square of 5 millimetres :		
	Ten elementary threads or less -	„ 23 10	„ 0 9 5
	More than 10 threads - - -	„ 57 75	„ 1 3 6

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.	
ITALY— Continued.	Other tissues of linen or hemp— <i>Continued.</i>			
	Coloured or dyed; plain, figured, or damasked :			
	Having in warp and woof in the square of 5 millimetres :			
	10 elementary threads or less -	100 kilos. 38 00	Cwt. 0 15 5	
	More than 10 threads - -	" 90 00	" 1 16 7	
	Printed, plain :			
	Having in warp and woof in the square of 5 millimetres :			
	10 elementary threads or less -	" 112 50	" 2 5 9	
	From 10 to 26 threads - -	" 177 50	" 3 12 2	
	" 26 to 40 " - -	" 204 80	" 4 3 3	
	More than 40 " - -	" 238 60	" 4 17 0	
	Printed, figured or damasked - -	{ 20 lire per 100 kilos. (8 s. 2 d. per cwt.) above the duty on plain printed tissues, according to class.		
	Embroidered :	{ 200 lire per 100 kilos. (4 l. 1 s. 3 d. per cwt.) above the duty leviable on the tissue under the "General" tariff.*		
	In chain stitch - - - -	{ 300 lire per 100 kilos. (6 l. 1 s. 11 d. per cwt.) above the duty leviable on the tissue under the "General" tariff.*		
	In lock stitch - - - -	{ 300 lire per 100 kilos. (6 l. 1 s. 11 d. per cwt.) above the duty leviable on the tissue under the "General" tariff.*		
	* The duties leviable under the "General" tariff, upon which the duties on embroidered tissues are based, are as follow :			
	Unbleached, plain :			
	Having in warp and woof in the square of 5 millimetres :			
	10 elementary threads or less -	100 kilos. 25 00	Cwt. 0 10 2	
	From 10 to 26 threads - -	" 75 00	" 1 10 6	
	" 26 to 40 " - -	" 96 00	" 1 19 0	
	More than 40 " - -	" 122 00	" 2 9 7	
	Unbleached, figured or damasked - -	{ 20 lire per 100 kilos. (8 s. 2 d. per cwt.) above the duty on plain unbleached tissues.		
	Bleached, plain - - - -	{ 30 per cent. above the duty on plain unbleached tissues, according to class.		
	Bleached, figured or damasked - -	{ 20 lire per 100 kilos. (8 s. 2 d. per cwt.) above the duty on plain bleached tissues.		
	Coloured or dyed, plain - - - -	{ 35 lire per 100 kilos. (1 l. 3 s. 3 d. per cwt.) above the duty on plain unbleached tissues.		
	Coloured or dyed, figured or damasked -	{ 20 lire per 100 kilos. (8 s. 2 d. per cwt.) above the duty on plain, coloured or dyed tissues.		
	Printed; plain, and figured or damasked	As stated above.		

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY— <i>Continued.</i>	Jute tissues :	<i>Lire cts.</i>	<i>£. s. d.</i>
	Unbleached, plain - - - - -	100 kilos. 20 00	Cwt. 0 8 2
	Velvety tissues - - - - -	" 150 00	" 3 1 0
	Other kinds - - - - -	{ As tissues of linen or hemp, according to quality.	
	Galloons, tapes, and ribbons - - - - -	00 kilos. 00	Cwt. 2 0 8
	Buttons - - - - -	" 100 00	" 2 0 8
	Braids, trimmings, &c. - - - - -	" 110 00	" 2 4 8
	Hosiery and knitted goods - - - - -	" 110 00	" 2 4 8
	Lace and tulle - - - - -	" 700 00	" 14 4 6
	Oiled tissues, oil-cloth, &c. :		
	Tarred tissues, oiled tissues, &c. - - -	" 30 00	" 0 12 2
	Waxed tissues and oil-cloth - - - - -	" 60 00	" 1 4 5
	Emery cloth - - - - -	{ Half the duty payable on the tissue without emery.	
	Tissues mixed with metallic threads :		
	With threads of fine gold or silver, or with gilt or silvered threads - - - - -	{ 5 lire per kilog. (10 l. 3 s. 3 d. per cwt.) above the duty on the tissue.	
	With threads of common metal - - - - -	{ 2 lire per kilog. (4 l. 1 s. 3 d. per cwt.) above the duty on the tissue.	
	Made-up articles :		
	Sacks, bed and table linen, towels and the like - - - - -	{ As the tissue of which made, with an addition of 10 per cent.	
	Collars, cuffs, and shirts for men - - -	{ Pay twice the duty on the tissue of which made.	
	Other kinds - - - - -	{ As the tissue of which made, with an addition of 40 per cent.	
	<i>Note.</i> —Made-up articles which cannot be classed according to the number of threads in the square of 5 millimetres pay the highest duty of the class to which they belong. Articles made of different tissues pay the duty on the most highly taxed tissue which enters into their composition.		
AUSTRIA-HUNGARY..	Tissues of flax, hemp, jute, or other vegetable fibre (except cotton), without admixture of cotton, wool, or silk :		
	Coarse grey packing cloth, of flax or hemp, unbleached, plain or simply twilled, but not figured, containing not more than 5 warp threads per 5 millimetres; also sacks made of such cloth - - - - -	<i>Fls. kr.</i> 100 kilos. 2 00	Cwt. 0 2 0½
	Linen tissues, not figured and unbleached, having up to 20 warp threads per 5 millimetres - - - - -	" 12 00	" 0 12 2

WOVEN MANUFACTURES :—LINEN, HEMPEN, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
AUSTRIA- HUNGARY— <i>Continued.</i>	Tissues of flax, hemp, jute, or other vegetable fibre (except cotton), without admixture of cotton, wool, or silk— <i>Continued.</i>	<i>Fls. kr.</i>	<i>£. s. d.</i>
	Linen tissues, bleached, dyed, woven in colours, or printed, but not figured :		
	Having up to 10 warp threads per 5 millimetres - - - -	100 kilos. 20 00	Cwt. 1 0 4
	Having from 11 to 20 warp threads per 5 millimetres - - - -	" 40 00	" 2 0 8
	Ditto, figured, having up to 20 warp threads per 5 millimetres :		
	(a.) Unbleached - - - -	" 40 00	" 2 0 8
	(b.) Bleached, dyed, woven in colours, or printed - -	" 80 00	" 4 1 3
	(c.) Damask of all kinds, including unbleached damasks - -	" 80 00	" 4 1 3
	Ditto, fine, having more than 20 warp threads per 5 millimetres; unbleached, bleached, dyed, woven in colours, printed, or figured - - - -	" 80 00	" 4 1 3
	Batiste, gauze, lawn, and other open-woven tissues - - - -	" 120 00	" 6 1 11
	Tissues, &c., mixed with metal threads -	" 160 00	" 8 2 6
	Laces, edgings, and embroidered tissues -	" 300 00	" 15 4 11
	Velvety tissues with cut or uncut pile -	" 80 00	" 4 1 3
	Jute tissues :		
	Sacking and packing cloth, raw, unbleached, undyed, unfigured, plain or simply twilled, having not more than 5 warp threads per 5 millimetres; also ready-made sacks of such cloth - - - -	" 6 00	" 0 6 1
	Tissues for furniture covers and wearing apparel; carpets and all tissues of jute in combination with other vegetable textile materials (including cotton), provided that the jute threads preponderate; plain or embroidered and combined or not with metal threads -	" 40 00	" 2 0 8
	Mats, matting, and waggon covers of jute or other vegetable fibres, not otherwise specified, whether bleached, dyed, printed, figured, or not; also all tissues of jute not specially mentioned - - - -	" 12 00	" 0 12 2
	Haberdashery, hosiery, buttons, tapes, &c. - - - -	" 80 00	" 4 1 3
	Ready-made clothing - - - -	{ As the material of which principally composed, with an addition of 40 per cent.	
	Oil or waxed cloth :		
	Coarse, unprinted, packing cloth -	100 kilos. 6 00	Cwt. 0 6 1
	Tarpaulins and floor cloth -	" 20 00	" 1 0 4
	Other kinds, including waxed muslin -	" 30 00	" 1 10 6

WOVEN MANUFACTURES :—LINEN, HEMPEN, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.		
		<i>Frs. cts.</i>		<i>£. s. d.</i>		
SWITZERLAND	Tissues of linen, hemp, jute, or other similar vegetable substances:					
	Packing cloth, having not more than 25 threads per 3 centimetres - -	100 kilos.	1 50	Cwt.	0 0	7½
	Tissues, plain, twilled, or figured:					
	Unbleached or half bleached, having from 25 to 40 warp threads per 3 centimetres - - - -	"	4 00	"	0 1	7½
	Ditto, ditto, having more than 40 warp threads per 3 centimetres -	"	16 00	"	0 6	6
	Bleached, dyed, printed, or woven, of dyed threads, except tulle - -	"	16 00	"	0 6	6
	Tulle, plain or figured, unbleached, bleached, dyed, or printed - -	"	30 00	"	0 12	2
	Haberdashery, tapes, &c. - - -	"	16 00	"	0 6	6
	Hosiery, without needlework - - -	"	16 00	"	0 6	6
	Laces and embroidery - - - -	"	30 00	"	0 12	2
	Oil or waxed cloth:					
	Oiled cloth for packing - - - -	"	8 00	"	0 3	3
	Common waxed cloth for packing - -	"	3 00	"	0 1	2½
	Waxed cloth for furniture, hangings, &c. -	"	16 00	"	0 6	6
	Floor-cloth, linoleum - - - -	"	20 00	"	0 8	1½
	Ready-made clothing - - - -	"	30 00	"	0 12	2
	Mats and carpeting of Manilla hemp or other similar vegetable fibre:					
	Plain - - - - -	"	10 00	"	0 4	0½
	Dyed, printed, &c. - - - -	"	15 00	"	0 6	1½
	Jute carpeting - - - - -	"	" 00	"	0 2	10½
GREECE	Tissues of linen, hemp, or jute:					
	(a.) Containing less than 12 warp threads in the space of 5 square millimetres, with the exception of coarse hempen sacking - - - -	Oke	<i>Drs. lep.</i> 0 90	Cwt.	1 8	10
	(b.) Containing 12 warp threads and above in the space of 5 square millimetres - - - -	"	2 00	"	3 4	0
	(c.) Hemp or jute carpeting - - - -	"	0 80	"	1 5	7
	Transparent tissues for lining dresses, &c., steeped in gum or other similar material in order to give substance to the tissue -	"	4 00	"	6 8	0
	Coarse hempen sacking - - - -	"	0 30	"	0 9	7
	Sail cloth - - - - -	"	0 20	"	0 6	5
	Lace and embroidery - - - -	"	15 00	"	24 0	0
	Tulle, gauze, batiste, and other open-woven tissues - - - - -	"	8 00	"	12 16	0
	Haberdashery, edgings, tapes, &c., and velvety stuffs; also underclothing - -	"	3 00	"	4 16	0
	Ready-made clothing for men and boys -	{ As the tissue of which composed, with an addition of 40 per cent.				
	Ditto, ditto, for women and girls - -			Cwt.	24 0	0
	Oil or waxed cloth:					
	For furniture, hangings, &c., and clothing of oiled cloth - - - -	"	1 00	"	1 12	0
	Floor cloth - - - - -	"	0 30	"	0 9	7

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
TURKEY - -	Linen manufactures of all kinds - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA - -	Linen manufactures of all kinds - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -	Tissues of linen, hemp, or jute :		
	Tissues of linen, plain, unbleached, of any quality - - -	<i>Lei. b.</i> 100 kilos. 45 00	<i>£. s. d.</i> Cwt. 0 18 3
	Tissues of hemp, plain, unbleached - - -	" 75 00	" 1 10 6
	Tissues of linen or hemp, twilled, unbleached, bleached, or woven in colours - - -	" 75 00	" 1 10 6
	Tissues of jute, very common, and sacks made from such tissues - - -	" 5 00	" 0 2 0½
	Ticks of all kinds, unbleached, bleached, or woven in colours - - -	" 100 00	" 2 0 8
	Plain linen cloth known as "Holland," of all kinds, unbleached or dyed - - -	" 150 00	" 3 1 0
	Ditto, ditto, bleached - - -	" 160 00	" 3 5 0
	Ditto, ditto, printed; handkerchiefs with printed designs, in dozens, hemmed or not; table and toilet linen, unbleached or bleached, figured or damasked - - -	" 250 00	" 5 1 7
	Batiste and lawn; also handkerchiefs of batiste or lawn, in dozens, embroidered or not, but without lace - - -	Kilog. 10 00	" 20 6 5
	Knitted wares of all kinds - - -	100 kilos. 450 00	" 9 2 11
	Haberdashery, tapes, fringes, &c., unbleached, bleached, or dyed - - -	" 300 00	" 6 1 11
	Lace and tulle - - -	Kilog. 14 00	" 28 9 0
	Tissues of other vegetable fibres, unbleached, bleached, or dyed - - -	100 kilos. 40 00	" 0 16 3
	Carpets, of linen or hemp - - -	" 120 00	" 2 8 9
	Oil or waxed cloth of all kinds; also tarred packing cloth - - -	" 50 00	" 1 0 4
	Clothing, made up or not, of common linen or hempen tissues - - -	" 180 00	" 3 13 2
	Ditto, ditto, composed of unbleached, bleached, or coloured ticking - - -	" 540 00	" 10 19 6
	Ditto, ditto, of unbleached, dyed, or printed holland, untrimmed or trimmed with any other material than lace - - -	Kilog. 10 00	" 20 6 5
	Ditto, ditto, of batiste, lawn, tulle, or lace - - -	" 30 00	" 60 19 3
	Underclothing, made up or not, of common linen tissues - - -	100 kilos. 180 00	" 3 13 2
	Ditto, ditto, of cotton in combination with holland, or of unbleached, dyed, or printed holland, without lace or embroidery - - -	" 510 00	" 10 7 3
	Ditto, ditto, of all other linen tissues, embroidered or not, but without ornaments of tulle or thread lace - - -	Kilog. 21 00	" 42 13 6
	Ditto, ditto, of all kinds, ornamented with tulle or thread lace; corsets, chemisettes, collars, cuffs, handkerchiefs, &c., com- t ned or not with silk, ribbons, or velvet	" 20 00	" 40 12 10

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
UNITED STATES.	Burlaps, not exceeding 60 inches in width, of flax, jute, or hemp, or of which either of those substances is the component material of chief value - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem</i> .
	Ditto, exceeding 60 inches in width - -	40 % <i>ad valorem</i>	40 % <i>ad valorem</i> .
	Brown and bleached linens, ducks, canvas, diapers, crash, huckaback, handkerchiefs, lawns, or other manufactures not otherwise specified, of flax, hemp or jute, or of which either of those substances is the component material of chief value - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Russia and other sheetings - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Sail-cloth - - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem</i> .
	Bagging for cotton :		
	Valued at 7 cents or less per square yard - - - - -	<i>Dols. cts.</i> Per lb. 0 01½	<i>£. s. d.</i> Cwt. 0 7 0
	Valued at over 7 cents per square yard - - - - -	„ 0 02	„ 0 9 4
	Other bagging or similar material composed wholly or in part of hemp, jute, or flax - - - - -	40 % <i>ad valorem</i>	40 % <i>ad valorem</i> .
	Lace, insertions, and embroideries - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem</i> .
	Hemp or jute carpeting - - - - -	Sq. yard 0 06	Sq. yard 0 0 3
	All other manufactures of flax or of which flax is the component material of chief value, including underclothing, tapes, braids, stockings, &c., and all goods that cannot be measured by the yard - -	40 % <i>ad valorem</i>	40 % <i>ad valorem</i> .
	All other manufactures of hemp or Manilla - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	All other manufactures of jute - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Oil-cloth for floors, stamped, painted, or printed - - - - -	40 % <i>ad valorem</i>	40 % <i>ad valorem</i> .
	Oil cloth foundations or floor-cloth canvas -	40 % <i>ad valorem</i>	40 % <i>ad valorem</i> .

WOVEN MANUFACTURES:—SILK.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbbs. cop.</i>	<i>£. s. d.</i>
*RUSSIA	Stuffs, handkerchiefs, ribbons of silk or waste silk, without admixture of other textile materials; including foulards, plain or printed in the warp, velvet, plush, chenille of silk or half silk, and ribbons of the same; also silk gauze for sieves -	Funt. 6 60	Lb. 1 3 2
	Foulards, printed in the cloth, in the piece, or singly - - - - -	" 3 95	" 0 13 10
	Stuffs, handkerchiefs, ribbons of half silk (with warp or woof of any other material); as well as of waste silk with an admixture of cotton, wool, flax, hemp, &c. - - - - -	" 2 90	" 0 10 2
	Haberdashery (galloons, braid, trimmings), hosiery and knitted wares, of silk or half silk, with or without an admixture of other textile materials, or of beads and bugles - - - - -	" 1 30	" 0 4 6½
	Buttons - - - - -	" 0 60	" 0 2 1½
	Blonde or lace - - - - -	" 6 60	" 1 3 2
	Waxed or oil-cloth of silk - - -	" 1 30	" 0 4 6½
	Ready-made clothing - - - - -	" 8 40	" 1 9 6
	Tissues of pure silk:	<i>Kron. öre.</i>	
	Plush - - - - -	Kilog. 2 35	Lb. 0 1 2½
SWEDEN	Other kinds, including velvets and tissues mixed with gold or silver - - -	" 2 80	" 0 1 5
	<i>Note.</i> —Velvet of which the surface is entirely composed of silk, although having cotton back, will pay as velvet of pure silk.		
	Tissues of half silk:		
	All kinds - - - - -	" 2 35	" 0 1 2½
	Ribbons of pure silk, and velvet ribbons -	" 2 80	" 0 1 5
	Ditto, of half-silk - - - - -	" 2 35	" 0 1 2½
	Lace or blonde of silk, with or without mixture with other materials - -	" 2 80	" 0 1 5
	Hosiery, gloves, stockings, &c. of silk or half silk - - - - -	" 2 80	" 0 5
	Shoemakers' wares - - - - -	" 2 35	" 0 1 2½
	Haberdashery, galloons, fringes, cordings, cords, &c. of silk or half silk - -	" 2 80	" 0 1 5
	Ready-made clothing and made-up articles of all kinds - - - - -	{ As the material of which made, with an addition of 20 per cent.	
	Embroidered articles - - - - -	{ As the material upon which embroidered, with an addition of 20 per cent.	

* See note, page

WOVEN MANUFACTURES:—SILK—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
NORWAY	Silk manufactures, pure or mixed with other textile materials:	<i>Kron. öre.</i>	<i>£. s. d.</i>
	Blonde, bobbinet, lace, and tulle -	Kilog. 2 50	Lb. 0 1 3
	Velvet and plush - - - - -	" 2 30	" 0 1 2
	Other tissues of silk, pure or mixed -	" 2 30	" 0 1 2
	Haberdashery, trimmings, fringes, &c. -	" 2 30	" 0 1 2
	Oiled-silk - - - - -	" 2 67	" 0 1 4½
	Shoemakers' wares of silk or of tissues mixed with silk - - - - -	" 2 35	" 0 1 2½
	Ready-made clothing - - - - -	{ As the material of which made with an addition of 10 per cent.	
	Silk wares:	<i>Kron. öre.</i>	
	Wholly of silk - - - - -	Pund. 4 00	Lb. 0 4 0½
DENMARK	Of silk mixed with other materials:		
	If either warp or woof or face is of pure silk - - - - -	" 2 66½	" 0 2 8½
	Other kinds - - - - -	" 1 50	" 0 1 6½
	Haberdashery, trimmings, and button-makers' wares - - - - -	" 2 60	" 0 2 0½
	Oiled silk and silk mixed with indiarubber -	" 1 00	" 0 1 0
	Ready-made clothing:		
	When not lined or trimmed, or when the lining or trimming is not liable to a higher duty than the material of which made - - - - -	{ As the material of which chiefly composed, with an addition of 50 per cent.	
	When the lining or trimming is liable to a higher duty than the material of which made - - - - -	{ As the material of which chiefly composed, with an addition of 100 per cent.	
	Haberdashery and button makers' wares of silk or floss silk - - - - -	<i>Mks. pf.</i> 100 kilos. 600 00	Lb. 0 2 8½
	Ditto, of silk or half silk in combination with metal threads - - - - -	" 800 00	" 0 3 7½
GERMANY	Hosiery of silk or floss silk - - - - -	" 600 00	" 0 2 8½
	Ditto, of silk or half silk in combination with metal threads - - - - -	" 800 00	" 0 3 7½
	Lace and blonde entirely or in part of silk -	" 600 00	" 0 2 8½
	Ditto, in combination with metal threads -	" 800 00	" 0 3 7½
	Embroidery entirely or partly of silk -	" 600 00	" 0 2 8½
	Ribbons with open tissue*:		
	Of silk - - - - -	" 800 00	" 0 3 7½
	Of half silk - - - - -	" 450 00	" 0 2 0½
	Silk bolting cloth - - - - -	" 600 00	" 0 2 8½
	Gauze, crape, &c., entirely or partly of silk, whether in combination with metal threads or not - - - - -	" 1,000 00	" 0 4 6½

* By open tissue is meant tissues in which the space between one warp thread and another is greater than the thickness of the thread itself.

WOVEN MANUFACTURES:—SILK—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
GERMANY— Continued.	Tulle, figured, of silk or floss silk - - -	<i>Mks. pf.</i> 100 kilos. 600 00	<i>£. s. d.</i> Lb. 0 2 8½
	Ditto, ditto, in combination with metal threads; also figured tulle of half silk -	" 800 00	" 0 3 7½
	Tulle, dyed or unbleached, and not figured	" 250 00	" 0 1 1½
	Manufactures of silk or floss silk not mentioned above, and not combined with metal threads - - - - -	" 600 00	" 0 2 8½
	Ditto, ditto, combined with metal threads	" 800 00	" 0 3 7½
	Manufactures of silk or floss silk mixed with cotton, linen, wool, or other animal or vegetable spinning materials (half silk wares), not otherwise mentioned:		
	In combination with metal threads -	" 800 00	" 0 3 7½
	Not combined with metal threads, including ribbons, haberdashery, button-makers' wares, hosiery, &c., of half silk - - - - -	" 450 00	" 0 2 0½
	Very coarse tissues of unbleached silk waste (like grey packing cloth, press cloths, &c.), combined or not with other materials, or with a few dyed threads -	" 10 00	" 0 0 0½
	Oiled silk - - - - -	" 50 00	" 0 0 2½
	Ready made clothing:		
	Of silk or floss silk, pure, or combined with metal threads; also clothing of half silk, combined with metal threads	" 1,200 00	" 0 5 5½
	Of half silk, not combined with metal threads - - - - -	" 675 00	" 0 3 0½
HOLLAND -	Manufactures of all kinds - - -	5 % <i>ad valorem</i> .	5 % <i>ad valorem</i> .
BELGIUM	Lace and net made by hand - - -	<i>Frs. cts</i> Free.	Free.
	All other tissues of silk or floss silk, or of silk mixed with other materials, provided that the silk predominates in weight; including hosiery, haberdashery, ribbons, and oiled silk, &c., as well as all articles wholly or partly made up, which cannot be classed under the head of clothing -	100 kilos. 300 00 or 10 % <i>ad valorem</i> , at the option of the importer.	Lb. 0 1 1
	Ready-made clothing - - - - -	10 % <i>ad valorem</i> .	10 % <i>ad valorem</i> .
FRANCE -	Of pure silk:		
	Tissues of all kinds - - - - -	Free.	Free.
	Foulards - - - - -	Free.	Free.
	Crape - - - - -	Free.	Free.
	Net or tulle - - - - -	Free.	Free.
	Hosiery - - - - -	Free.	Free.
	Haberdashery - - - - -	Free.	Free.
	Lace - - - - -	Free.	Free.

WOVEN MANUFACTURES:—SILK—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
FRANCE— Continued.	Tissues, hosiery and haberdashery of pure floss silk, or of silk and floss silk, unbleached, bleached, dyed or printed -	<i>Frs. cts.</i> 100 kilos. 200 00	<i>£. s. d.</i> Lb. 0 0 8½
	Tissues of waste floss silk for furniture, weighing more than 250 grammes to the square metre -	" 150 00	" 0 0 6½
	Tissues of silk or floss silk mixed with other textile materials, the silk or floss silk predominating in weight -	" 300 00	" 0 1 1
	Tissues, haberdashery, and lace of silk or floss silk, combined with fine gold or silver -	" 1,200 00	" 0 4 4½
	Ditto, in combination with semi-fine or imitation gold or silver -	" 350 00	" 0 1 3½
	Ribbons of silk or floss silk, pure or mixed with other textile materials, the silk or floss silk predominating in weight :		
	Velvet - - - - -	" 500 00	" 0 1 9½
	Other kinds - - - - -	" 400 00	" 0 1 5½
	Ready-made clothing, and other articles wholly or partly made up - - -	{ 10 per cent. above the highest rate chargeable on material of which composed.	
	Of silk or floss silk :	<i>Reis.</i>	
PORTUGAL	Plush, pure or mixed with other materials	Kilog. * (a) 1,500	Lb. 0 3 0¾
	Velvets and satins, ditto, ditto - -	" * (b) 6,000	" 0 12 3
	Ribbons, ditto, ditto - - - -	" * (c) 5,500	" 0 11 3
	Shawls - - - - -	" 7,795	" 0 15 11
	Handkerchiefs - - - - -	" 3,500	" 0 7 1¾
	Lace and tulle - - - - -	" * (d) 6,000	" 0 12 3
	Tissues of silk or floss silk not otherwise specified, plain, figured, or worked -	" * (d) 6,000	" 0 12 3
	Tissues not specified, having the woof entirely of silk, and containing continuous silk threads in the warp, or vice versa - - - - -	" * (d) 6,000	" 0 12 3
	Tissues not specified, having only all the warp or all the woof of silk, or having in warp and woof together half or more than half of the threads of that material, provided that the threads are continuous	" * (e) 2,500	" 0 5 1½
	All other tissues containing silk in continuous threads in less quantity than specified above, or containing silk in non-continuous threads in whatever quantity - - - - -	{ Pay the duties upon the respective tissues without silk, with an addition of 30 per cent.	

* In addition to these rates a tax of 3 per cent. upon the duty is payable for Custom house fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable as follows:—(a) from 1,500 to 1,815 reis; (b) from 6,000 to 6,467 reis; (c) from 5,500 to 5,970 reis; (d) from 6,000 to 6,500 reis; (e) from 2,500 to 2,740 reis; (f) from 5,000 to 5,580 reis; and (g) from 2,500 to 2,720 reis.

WOVEN MANUFACTURES:—SILK—Continued

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.	
PORTUGAL— <i>Continued.</i>	Of silk or floss silk— <i>Continued.</i>	<i>Reis.</i>	<i>£. s. d.</i>	
	Knitted wares - - - - -	Kilog. * (f) 5,000	Lb. 0 10 2½	
	Haberdashery of all kinds, pure or mixed with other materials - - - - -	" * (g) 2,500	" 0 5 1½	
	Embroidered tissues - - - - -	{ As tissues of which made, with an addition of 20 per cent. 20 per cent. additional duty.		
	Ditto, if mixed with pure gold or silver -			
	Ready-made clothing and made-up articles not enumerated - - - - -	{ As tissues of which made, with an addition of 50 per cent.		
	SPAIN - - -	Tissues or ribbons of floss silk, of waste silk, or of raw silk; or of waste silk mixed with pure silk - - - - -	Kilog. <i>Pes. cts.</i> 5 00	Lb. 0 1 9½
		Other tissues or ribbons:		
		Plain or twilled - - - - -	" 10 00	" 0 3 7½
		Velvets and plushes:		
Of pure silk - - - - -		" 12 00	" 0 4 4½	
Of silk or waste silk, with warp or woof of cotton, linen, or other vegetable fibre - - - - -		" 8 00	" 0 2 10½	
Tissues of silk or waste silk (except velvet and plush) mixed with cotton or other vegetable fibre, and having all the warp or all the woof of cotton or other vege- table fibre - - - - -		" 4 00	" 0 1 5½	
Tissues of silk or waste silk, mixed with wool or hair, and having all the warp or all the woof of wool or hair - - -		" 5 00	" 0 1 9½	
Tulle, lace, or edgings of silk or waste silk -		" 7 00	" 0 2 6½	
Knitted wares of silk or waste silk - -		" 10 00	" 0 3 7½	
Haberdashery, fringes, galloons, cordings, &c. - - - - -		" 7 50	" 0 2 8½	
Ready-made clothing - - - - -		{ As material of which made, with an addition of 30 per cent.		
Embroidered articles - - - - -		{ As material of which made, with an addition of 30 per cent.		
ITALY - - -		Of pure silk or floss silk:	<i>Lire cts.</i>	
	Velvets and plushes:			
	Plain - - - - -	Kilog. 9 00	Lb. 0 3 3½	
	Figured - - - - -	" 12 00	" 0 4 4½	
	Other tissues of silk or floss silk, except ribbons:			
	Black, plain - - - - -	" 7 00	" 0 2 6½	
	Ditto, figured - - - - -	" 10 00	" 0 3 7½	
	Coloured, plain - - - - -	" 8 00	" 0 2 10½	
	Ditto, figured - - - - -	" 11 00	" 0 4 0	
	Net tissues (<i>Tessuti graticolati</i>), plain	" 10 00	" 0 3 7½	
Ditto, figured - - - - -	" 13 00	" 0 4 8½		

* See note on previous page.

WOVEN MANUFACTURES:—SILK—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY— Continued.	Of silk or floss silk mixed with other materials:	<i>Lire cts.</i>	<i>£. s. d.</i>
	Velvets containing not less than 12 per cent. and not more than 50 per cent. of silk or floss silk:		
	Plain - - - - -	Kilog. 7 00	Lb. 0 2 6½
	Figured - - - - -	" 10 00	" 0 3 7½
	Other tissues, containing not less than 12 per cent. and not more than 50 per cent. of silk or floss silk:		
	Black, plain - - - - -	" 4 00	" 0 1 5½
	" figured - - - - -	" 7 00	" 0 2 6½
	Coloured, plain - - - - -	" 5 00	" 0 1 9¾
	" figured - - - - -	" 8 00	" 0 2 10¾
	Lace and tulle (including crape and bloude) entirely of silk; also lace, tulle, &c., mixed with other materials, and containing not less than 12 per cent. of silk:		
	Plain - - - - -	" 15 00	" 0 5 5¼
	Figured - - - - -	" 18 00	" 0 6 6½
	Trimmed with beads over more than one-third of the surface - - - - -	" 8 00	" 0 2 10¾
	Tissues mixed with metallic threads:		
	With threads of fine gold or silver, or with gilt or silvered threads - -	{ 5 lire per kilog. above the duty on the tissue of which composed.	
	With threads of common metal - -	{ 2 lire per kilog. above the duty on the tissue of which composed.	
	Common tissues of waste silk, or of waste silk mixed with other materials, exceeding 200 grammes per square metre in weight, and containing not less than 12 per cent. of waste silk:		
	Plain - - - - -	Kilog. 2 50	Lb. 0 0 11
	Figured - - - - -	" 4 50	" 0 1 7½
	Hosiery and knitted wares:		
	Plain - - - - -	{ Pay the duties upon the tissue of which composed.	
	Shaped - - - - -	{ 50 per cent. above the duty on plain knitted wares.	
	Ribbons, haberdashery, galloons, fringes, braids, &c. - - - - -	{ 3 lire per kilog. above the duty on the tissue of which composed.	
	*Buttons - - - - -	Kilog. 5 00	Lb. 0 1 9¼
	Embroidered tissues:		
	Embroidered in chain-stitch - -	{ 2 lire per kilog. above the duty on the tissue of which composed.	
	Ditto, in lock-stitch - - - - -	{ 3 lire per kilog. above the duty on the tissue of which composed.	
	Ready-made clothing and made-up articles -	{ As the tissue of which composed with an addition of 50 per cent.	

* Buttons are considered to be of silk if their upper surface is covered with silk or floss silk. No exception is made in the case of cotton, wood, or other material being visible at the back.

WOVEN MANUFACTURES:—SILK—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
AUSTRIA-HUNGARY.		<i>Fls. kr.</i>	<i>£. s. d.</i>
	Silk manufactures embroidered or intermingled with metallic threads - -	100 kilos. 400 00	Lb. 0 3 7½
	Tulle, gauze, lace, and blonde - -	" 400 00	" 0 3 7½
	Trimmings made of silk or half-silk ribbons, chenille, &c. - -	" 500 00	" 0 4 6½
	Silk bolting-cloth - -	" 200 00	" 0 1 9¾
	Manufactures of pure silk or floss silk :		
	Plain tissues - -	" 200 00	" 0 1 9¾
	Tissues other than plain - -	" 400 00	" 0 3 7½
	Hosiery - -	" 400 00	" 0 3 7½
	Haberdashery and button-makers' wares -	" 400 00	" 0 3 7½
	Other manufactures of pure silk or floss silk - -	" 500 00	" 0 4 6½
	Half-silk manufactures (i.e. goods containing other textile materials in addition to silk or floss silk), not above mentioned :		
	Velvets and velvet ribbons - -	" 400 00	" 0 3 7½
	Other manufactures of half silk - -	" 250 00	" 0 2 3¼
	Very common tissues of coarse woven waste silk, having the appearance of grey packing cloth, and serving for press cloths and the like ; also similar goods with a few dyed threads - -	" 24 00	" 0 0 2¼
SWITZERLAND	<i>Note.</i> —Stuffs woven of yarns of other textile materials but containing an admixture of silk not sufficient to cover the same, or stuffs containing an admixture of silk not in continuous threads, are not considered as silk stuffs.		
	Ready-made clothing - - -	{ As the material of which chiefly composed, with an addition of 40 per cent.	
	Oiled silk - - -		Lb. 0 0 3¼
	Of silk or floss silk, pure, or mixed with other materials, provided that the silk predominates in weight :		
	Tissues of silk or floss silk, unbleached, bleached, dyed, or printed - -	100 kilos. 16 00	Lb. 0 0 0¾
	Haberdashery and ribbons of silk or floss silk - -	" 16 00	" 0 0 0¾
	Hosiery, without needlework - -	" 16 00	" 0 0 0¾
	Lace - -	" 30 00	" 0 0 1¼
	Embroideries - -	" 100 00	" 0 0 4¼
	Tissues, haberdashery, lace, &c. of silk or floss silk, with an admixture of gold or silver - -	" 30 00	" 0 0 1¼
	Ready-made clothing and made-up articles of silk or half silk, including gloves and hosiery with needlework - -	" 150 00	" 0 0 6½

WOVEN MANUFACTURES:—SILK—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
GREECE -	Of silk, pure or mixed with other materials:	<i>Dr. lep.</i>	<i>£. s. d.</i>
	Lace and blonde, tulle, gauze, crape, &c.; also edgings with or without ornaments of glass or metal - - - -	Drachme 0 40	Lb. 2 6 1
	Embroideries, tissues combined with metallic threads, ribbons, hosiery, and shirt-makers' wares, cords, and trade- up articles not specially mentioned -	Oke 40 00	" 0 11 5
	Haberdashery, fringes, and galloons of silk with or without ornaments of glass or metal - - - - -	" 24 00	" 0 6 10½
	Haberdashery and galloons mixed with other textile materials - - - -	" 8 00	" 0 2 3½
	Velvet, plush, and chenille - - - -	" 60 00	" 0 17 2
	Tissues of silk of all colours not specially mentioned, including grenadine of silk and cotton - - - - -	" 30 00	" 0 8 7
	Tissues of silk not specially mentioned mixed with other textile materials -	" 10 00	" 0 2 10½
	Ready-made clothing for men and boys -	As the tissue of which composed, with an addition of 50 per cent. 50 per cent. above the highest rate chargeable upon material of which composed.	
	Ditto for women and girls - - - -		
	Oiled silk - - - - -	Oke 8 00	Lb. 0 2 3½
TURKEY -	Silk manufactures of all kinds - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA -	Silk manufactures of all kinds - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -	Tissues and knitted wares of silk:		
	Stuffs and ribbons of silk and silk velvet, plain, figured, or brocaded, combined or not with real or imitation gold or silver	<i>Lei. sh.</i> Kilog. 12 00	Lb. 0 4 4½
	Crape, plain, embroidered, or figured; gauze of pure silk or of silk mixed with real or imitation gold or silver; tulle, blonde, and lace of silk - - - -	" 12 00	" 0 4 4½
	Hosiery and knitted wares of silk - -	" 12 00	" 0 4 4½
	Haberdashery of pure silk - - - -	" 12 00	" 0 4 4½
	Tissues, knitted wares, and haberdashery of silk mixed with any other material except real or imitation gold or silver - -	" 3 60	" 0 1 3½
	Clothing, made up or not, and composed of the above-named tissues - - - -	" 30 00	" 0 10 10½
	Oiled silk - - - - -	" 10 00	" 0 3 7½
UNITED STATES	Button-makers' wares - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	All manufactures of silk, or of which silk is the component material of chief value, not otherwise specified - - - - -	50 % <i>ad valorem</i>	50 % <i>ad valorem</i> .

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.	
			<i>Rbls. cop.</i>	<i>£. s. d.</i>	
	Flannel blankets and woollen horse cloths -	Funt	0 55	Cwt.	10 16 3
	Tissues of wool or goats' hair, fullled, or unfilled, pure or mixed with cotton, plain, figured, or embroidered, not otherwise enumerated - - - - -	"	1 10	"	21 12 6
	Ditto, ditto, printed - - - - -	"	1 43	"	28 2 3
	<i>Note.</i> —(1.) Unmilled stuffs of wool or goats' hair having the warp or woof of silk or waste silk pay as silk goods; but if the admixture of silk or of waste silk consist only of patterns or stripes woven in or embroidered, such goods pay 20 per cent. in addition to the duties on unmilled stuffs, plain or printed. (2.) Neckcloths, scarves, plaids, &c. other than those named below, pay duty according to the material of which made.				
	Bunting and white woollen stuffs for millers' sieves; woollen sashes of all sorts without admixture of silk - - - - -	"	0 30	"	5 18 0
	Shawls, handkerchiefs, sashes, and scarves, Turkish or cashmere; French terno or half-terno; and detached borders, edgings, and similar stuffs; of pure wool or of wool mixed with cotton, silk, or waste silk - - - - -	"	3 95	"	77 13 2
	Unmilled woollen stuffs for use in manufactories, bags for oil pressing, sugar manufacturers, &c. - - - - -	"	0 13	"	2 11 1
	Cloth list, and all kinds of felt undyed, dyed, or printed - - - - -	"	0 13	"	2 11 1
	Woollen carpets of all sorts - - - - -	"	0 40	"	7 17 3
	Fezes, or Turkish caps of wool, embroidered with spangles or net - - - - -	Dozen	2 40	Dozen	0 7 7
	Haberdashery, galloons, braid, &c., of pure wool or of wool mixed with cotton, flax, or hemp - - - - -	Funt	0 65	Cwt.	12 15 7
	Tapes and ribbons of pure wool, or of wool mixed with cotton, flax, or hemp - - -	"	0 65	"	12 15 7
	Hosiery and knitted wares of wool, pure or mixed with cotton, flax, or hemp; gloves, stockings, &c. - - - - -	"	0 65	"	12 15 7
	<i>Note.</i> —Woollen hosiery and haberdashery, embroidered or otherwise ornamented with silk pay the duties stated above, with an addition of 20 per cent. Ladies' and children's gloves trimmed with lace pay as articles of clothing, trimmed.				

* See note, page 1.

WOVEN MANUFACTURES :—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.	
		<i>Rbls. cop.</i>		<i>£. s. d.</i>	
	Buttons - - - - -	Funt	0 60	Cwt.	11 15 11
	Lace, machine made - - - - -	"	3 50	"	68 16 2
	Ditto, hand made - - - - -	"	6 60	"	129 15 1
*RUSSIA— Continued.	Ready-made clothing :				
	For men - - - - -	"	1 55	"	30 9 6
	Cloaks, &c., for ladies, trimmed or not -	"	2 40	"	47 3 8
	Other clothing for ladies, untrimmed -	"	2 70	"	53 1 8
	Ditto, trimmed with ribbons, feathers, fur, embroidery, or lace - - - -	"	4 20	"	82 11 5
	Woollen tissues, pure or mixed with cotton, linen, or other materials, except silk :				
	Felt for machines, endless belts or driv- ing bands for machinery - - -	<i>Kron. öre.</i> Free.		Free.	
	Other felts, " <i>couvertures</i> ," and carpets	Kilog.	0 60	Cwt.	1 13 11
	Filtering cloth, called press-duck -	"	0 20	"	0 11 4
	Other kinds - - - - -	"	1 75	"	4 18 10
SWEDEN -	Haberdashery, fringes, galloons, cords, cord- ings, &c. - - - - -	"	1 10	"	3 2 1
	Tapes and ribbons - - - - -	"	1 10	"	3 2 1
	Braces and belts - - - - -	"	0 60	"	1 13 11
	Lace and blonde - - - - -	"	2 35	"	6 12 8
	Hosiery and knitted goods, gloves, stockings, &c. - - - - -	"	1 18	"	3 6 8
	Ready-made clothing - - - - -	{ As the material of which made, with an addition of 20 per cent.			
	Embroidered articles - - - - -	{ As the material upon which embroidered, with an addition of 20 per cent.			
	Felt for machinery and industrial uses, for piano-forte hammers, &c, cloth list, and cloths for paper machines - - -	<i>Kron. öre.</i> Free.		Free.	
	Felt, other kinds - - - - -	Kilog.	0 80	Cwt.	2 5 2
	Carpets and carpet stuffs, also girths -	"	0 47	"	1 6 6
	Blankets - - - - -	"	0 47	"	1 6 6
	Hosiery and knitted wares :				
	Coarse stockings, jackets, mittens, &c. -	"	0 27	"	0 15 3
	Other kinds, including scarves of all sorts	"	1 10	"	3 2 1
	Ribbons and tissues mixed with india-rubber or gutta-percha, and waistbands of the same - - - - -	"	1 10	"	3 2 1
NORWAY -	Other tissues :				
	Lace, blonde, tulle, and bobbinet - -	"	2 50	"	7 1 2
	Other open-woven or transparent tissues -	"	1 76	"	4 19 4
	Close-woven tissues embroidered with silk or metal threads - - - - -	"	2 30	"	6 9 10
	All other kinds - - - - -	"	0 80	"	2 5 2
	Haberdashery, trimmings, buttons, fringes, &c. - - - - -	"	1 35	"	3 16 3
	Ready-made clothing - - - - -	{ As the material of which made, with an addition of 10 per cent.			
	<i>Note.</i> —Tissues of wool mixed with cotton, linen, or hemp, pay as above; tissues of wool mixed with silk pay as silk tissues.				

* See note, page 1.

WOVEN MANUFACTURES :—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
DENMARK		<i>Kron. öre.</i>	<i>£. s. d.</i>
	Felt for sheathing ships and roofing felt -	Pund 0 01 $\frac{1}{2}$	Cwt. 0 1 2
	Other felts, undyed and not printed; also wares of cloth list - - - - -	" 0 25	" 1 8 3
	Carpets and carpet stuffs - - - - -	" 0 25	" 1 8 3
	Open-woven or transparent tissues combined or not with metal threads or spun glass -	" 1 00	" 5 12 11
	Lace and crochet - - - - -	" 1 00	" 5 12 11
	Haberdashery, gallons, trimmings, &c., and button-makers' wares - - - - -	" 1 00	" 5 12 11
	Other tissues and wares - - - - -	" 0 66 $\frac{2}{3}$	" 3 15 3
	Ready-made clothing:		
	When not lined or trimmed, or when the lining or trimming is not liable to a higher duty than the material of which made - - - - -	As the material of which chiefly com- posed, with an addition of 50 per cent.	
	When the lining or trimming is liable to a higher duty than the material of which made - - - - -	As the material of which chiefly com- posed, with an addition of 100 per cent.	
GERMANY		<i>Mks. pfg.</i>	<i>Free.</i>
	Cloth list - - - - -	Free.	Cwt. 0 1 6 $\frac{1}{2}$
	Coarse unprinted, undyed felts - - - - -	100 kilos. 3 00	" 2 10 10
	Felts, unprinted, other than specified above; felt wares of all kinds, unprinted - - -	" 150 00	" 3 16 3
	Ditto, printed - - - - -	" 150 00	" 3 16 3
	Carpets, containing dyed or undyed yarn of animal hair - - - - -	" 24 00	" 0 12 2
	Ditto, printed or not, of pure wool or of wool in combination with other materials -	" 100 00	" 2 10 10
	Cloths and stuffs, unprinted, not otherwise specified:		
	Weighing more than 200 grammes to the square metre (more than 37 lb. to the square yard) - - - - -	" 135 00	" 3 8 7
	Weighing 200 grammes or less to the square metre - - - - -	" 220 00	" 5 11 10
	Printed wares, other than carpets:		
	Weighing more than 200 grammes to the square metre - - - - -	" 150 00	" 3 16 3
	Weighing 200 grammes or less to the square metre - - - - -	" 220 00	" 5 11 10
	Plushes - - - - -	" 150 00	" 3 16 3
	Tissues combined with metallic threads -	" 150 00	" 3 16 3
	Hosiery:		
	Unprinted - - - - -	" 100 00	" 2 10 10
	Printed, weighing more than 200 grammes to the square metre - - - - -	" 150 00	" 3 16 3
	Ditto, weighing 200 grammes or less to the square metre - - - - -	" 220 00	" 5 11 10
	Lace, tulle, and embroidery - - - - -	" 300 00	" 7 12 5
	Fringe and button makers' wares - - -	" 150 00	" 3 16 3
	Woven shawls, of three or four colours -	" 300 00	" 7 12 5
	Ditto, of five or more colours - - - - -	" 450 00	" 11 8 8
	Ready-made clothing - - - - -	" 300 00	" 7 12 5

WOVEN MANUFACTURES :—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
HOLLAND	Felt for paper manufacture - - -	Free.	Free.
	All other woollen manufactures - - -	5 % <i>ad valorem</i> .	5 % <i>ad valorem</i> .
	Ready-made clothing - - -	5 % <i>ad valorem</i> .	5 % <i>ad valorem</i> .
BELGIUM	Woollen tissues :		
	India cashmere shawls and scarves - -	5 % <i>ad valorem</i> .	5 % <i>ad valorem</i> .
	All other tissues of wool or hair - -	10 % <i>ad valorem</i> .	10 % <i>ad valorem</i> .
	Hosiery and knitted wares - - -	10 % <i>ad valorem</i> .	10 % <i>ad valorem</i> .
	Haberdashery, fringes, tapes, ribbons, &c. -	10 % <i>ad valorem</i> .	10 % <i>ad valorem</i> .
	Lace - - - - -	10 % <i>ad valorem</i> .	10 % <i>ad valorem</i> .
	Other manufactures of wool or hair - -	10 % <i>ad valorem</i> .	10 % <i>ad valorem</i> .
	Ready-made clothing - - -	10 % <i>ad valorem</i> .	10 % <i>ad valorem</i> .
	Manufactures of wool, pure, unmixed :		
	Cloths, casimirs, and other milled tissues, and short-napped tissues not milled :		
FRANCE	Stuffs for furniture, weighing more than 400 grammes to the square metre - - - - -	Fr. cfs. 100 kilos. 100 00	Cwt. 2 0 8
	Moire - - - - -	" 50 00	" 1 0 4
	Other kinds, weighing to the square metre—		
	400 grammes or less ($\frac{3}{4}$ lb. to the square yard) - - -	" 140 00	" 2 16 11
	Above 400 grammes and up to 550 grammes, inclusive ($\frac{3}{4}$ lb. to 1 lb. to the square yard) -	" 123 00	" 2 10 0
	More than 550 grammes (more than 1 lb. to the square yard) -	" 106 00	" 2 3 1
	Carpets :		
	Tapestry carpets (<i>moquette, bouclée</i>) -	" 45 00	" 0 18 3
	Velvet tapestry (<i>moquette, veloutée</i>) -	" 55 00	" 1 2 4
	Eastern - - - - -	" 186 00	" 3 15 7
	From Jacquard looms, chenille carpets, and others (Brussels, Wilton, Kidder- minster, Axminster, &c.) - - -	" 80 00	" 1 12 6
	Hosiery of pure wool :		
	Gloves and articles of clothing not fitted -	" 524 00	" 10 13 0
	Other kinds, cut out and without seams -	" 120 00	" 2 8 9
	Other kinds, shaped, or with the foot shaped - - - - -	" 242 00	" 4 18 4
	Haberdashery, fringe-makers' wares, tapes, and ribbons - - - - -	" 200 00	" 4 1 3
	Fez caps and " <i>bonnets rouge</i> " - - -	Each 0 35	Each 0 0 3 $\frac{1}{4}$
	Hangings (<i>tapisseries</i>) - - - - -	100 kilos. 500 00	Cwt. 10 3 3
	Shawls, broché or figured, other than Indian cashmere and tartans - - - - -	" 320 00	" 6 10 1

WOVEN MANUFACTURES :—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
	Tartans, not figured :	<i>Frs. cts.</i>	<i>£. s. d.</i>
	Containing from 25 per cent. to 50 per cent. of cotton - - - - -	100 kilos. 80 00	Cwt. 1 12 6
	Containing less than 25 per cent. of cotton, or wholly of wool - - - - -	" 115 00	" 2 6 9
	Lace - - - - -	" 300 00	" 6 1 11
	Velvets for furniture - - - - -	" 180 00	" 3 13 2
	Bolting cloth, seamless - - - - -	" 160 00	" 3 5 0
	Blankets - - - - -	" 55 00	" 1 2 4
	List slippers and fur-lined shoes (called Strasburg shoes) - - - - -	" 87 00	" 1 15 4
	Cloth list - - - - -	Free.	Free.
	Manufactures of wool mixed with other materials :		
	Cloths, casimirs, and other milled tissues with cotton warp; also short-napped tissues, not milled, wool predominating; weighing to the square metre—		
	200 grammes or less (0·37 lb. or less to the square yard) - - -	100 kilos. 140 00	Cwt. 2 16 11
	Above 200 grammes and up to 300 grammes inclusive (0·37 lb. to 0·55 lb. to the square yard) - -	" 115 00	" 2 6 9
	Above 300 grammes and up to 400 grammes inclusive (0·55 lb. to 0·74 lb. to the square yard) - -	" 90 00	" 1 16 7
	Above 400 grammes and up to 550 grammes inclusive (0·74 lb. to 1 lb. to the square yard) - -	" 65 00	" 1 6 5
	Above 550 grammes and up to 700 grammes inclusive (1 lb. to 1·30 lbs. to the square yard) - -	" 50 00	" 1 0 4
	Above 700 grammes (above 1·30 lbs. to the square yard) - - -	" 35 00	" 0 14 3
	Mixed tissues, the warp being of floss silk, wool predominating in weight - - -	" 240 00	" 4 17 6
	Carpets of wool mixed with other materials in whatever proportion - - - }	Pay as carpets of pure wool.	
	Hosiery of wool mixed with other materials - - - }	As hosiery of pure wool.	
	Other tissues of wool mixed with other materials, the wool predominating in weight - - }	Pay as tissues of pure wool.	
	Tissues of alpaca, llama, vicuna, and camels' hair, pure or mixed with wool; or mixed with other materials if the alpaca, llama, vicuna, or camels' hair predominates in weight - - - }	Pay as tissues of pure wool.	
	Tissues of goats' hair, pure or mixed, manufactured in Europe - - - }	Pay as tissues of wool according to kind.	
	Other tissues of hair (<i>poils</i>), pure or mixed with other materials, the hair (<i>poil</i>) predominating in weight - - - - -	100 kilos. 30 00	Cwt. 0 12 2
	Ready-made clothing and articles wholly or partly made up - - - - - }	10 per cent. above the highest rate chargeable on material of which composed.	

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
PORTUGAL	Merino - - - - -	Kilog. <i>Reis.</i> * (a) 1,000	Cwt. £. s. d. 11 8 8
	Flannels of wool, pure, or mixed - -	" * (b) 1,200	" 13 14 5
	Baizes (<i>Baetas</i>) - - - - -	" 530	" 6 1 2
	Blankets - - - - -	" 850	" 9 14 4
	Cloth, casimirs, and similar tissues - -	" 1,610	" 18 8 2
	Shawls and handkerchiefs - - - -	" * (c) 2,000	" 22 17 4
	Carpets and table covers - - - -	" * (d) 250	" 2 17 2
	Tissues not otherwise specified - - -	" * (e) 900	" 10 5 10
	Ditto, ditto, having either all the warp or all the woof of cotton, linen, or other vegetable fibres - - - - -	" * (f) 600	" 6 17 2
	Felts, plain, with floss silk, or varnished -	" * (g) 250	" 2 17 2
	Garters and waistbands - - - -	" 1,615	" 18 9 4
	Travelling bags and rugs - - - -	" 320	" 3 13 2
	Hosiery and knitted goods - - - -	" * (h) 1,300	" 14 17 3
	Haberdashery, trimmings, galloons, tapes, ribbons, &c. - - - - -	" * (i) 700	" 8 0 1
	Ready-made clothing, and articles not enu- merated - - - - -	{ As tissues of which made, with an addition of 50 per cent.	
<i>Note.</i> —(1.) Woollen tissues mixed with other materials (except silk) will be charged the duty on the material in the mixture subject to the highest duty. (2.) Tissues of wool mixed with silk pay as silk tissues. (3.) Tissues mixed with threads of gold or silver pay the duty upon the tissue according to description, with an addition of 20 per cent.			
SPAIN	Carpets of wool, pure, or mixed with other materials - - - - -	100 kilos. <i>Pes. cts.</i> 99 70	Cwt. 2 0 6
	Felts of all kinds - - - - -	Kilog. 0 60	" 1 4 5
	Blankets and horse cloths - - - -	" 1 78	" 3 12 4
	Cloths and similar tissues of pure wool, waste wool, hair, or mixture of these materials - - - - -	" 4 30	" 8 14 9
	Such tissues when the warp is wholly of cotton or other vegetable fibre; also astrakhans and plushes of the same ma- terials - - - - -	" 2 60	" 5 5 8
	Other tissues of pure wool, waste wool, hair, or mixture of these materials - - - -	" 3 50	" 7 2 3

* In addition to these rates a tax of 3 per cent. upon the duty is payable for Custom house fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable as follows:—(a) from 1,000 to 1,090 reis; (b) from 1,200 to 1,300 reis; (c) from 2,000 to 2,160 reis; (d) from 250 to 270 reis; (e) from 900 to 985 reis; (f) from 600 to 654 reis; (g) from 250 to 280 reis; (h) from 1,300 to 1,405 reis; and (i) from 700 to 760 reis.

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SPAIN— <i>Continued.</i>	Such tissues when the warp is wholly of cotton or other vegetable fibre - -	<i>Pes. cts.</i> Kilog. 2 17	<i>£. s. d.</i> Cwt. 4 8 2
	Tissues of wool mixed with silk or floss silk, the warp or woof being wholly of wool -	" 5 00	" 10 3 3
	Hosiery and knitted wares of pure wool, or of wool mixed with cotton or other vegetable fibre - - - -	" 3 47	" 7 1 0
	Haberdashery, trimmings, galloons, fringes, cordings, &c. - - - -	" 2 50	" 5 1 7
	Ready-made clothing - - - -	{ As the material of which made, with an addition of 30 per cent.	
	Embroidered articles - - - -	{ As the material upon which embroidered, with an addition of 30 per cent.	
	Tissues of wool:		
	Carded: weighing to the square metre—	<i>Lire cts.</i>	
	300 grammes or less (0·55 lb. or less to the square yard) - - - -	100 kilos, 200 00	Cwt. 4 1 3
	Above 300 and up to 500 grammes inclusive (0·55 lb. to 0·93 lb. to the square yard) - - - -	" 175 00	" 3 11 1
ITALY - - -	Above 500 grammes (above 0·93 lb. to the square yard) - - - -	" 150 00	" 3 1 0
	Combed: weighing to the square metre—		
	200 grammes or less (0·37 lb. or less to the square yard) - - - -	" 250 00	" 5 1 7
	Above 200 and up to 500 grammes inclusive (0·37 lb. to 0·93 lb. to the square yard) - - - -	" 220 00	" 4 9 5
	Above 500 grammes (above 0·93 lb. to the square yard) - - - -	" 190 00	" 3 17 3
	<i>Note.</i> —Woollen tissues containing combed wool, although that material may not predominate in weight, as well as woollen tissues containing less than 12 per cent. of silk, will be treated as tissues of wool, combed.		
	Printed tissues - - - -	{ 50 lire per 100 kilos. (20 s. 4 d. per cwt.) above the duty on the tissue, according to class.	
	Brocaded tissues - - - -	{ 40 lire per 100 kilos. (16 s. 3 d. per cwt.) above the duty on the tissue, according to class.	
	Embroidered tissues:		
	Embroidered in chain-stitch - -	{ 200 lire per 100 kilos. (4 l. 1 s. 3 d. per cwt.) above the duty on the tissue, according to class.	
	Ditto, in lock-stitch - - - -	{ 300 lire per 100 kilos. (6 l. 1 s. 11 d. per cwt.) above the duty on the tissue, according to class.	

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY— Continued.	Tissues of wool—Continued.	<i>Lire cts.</i>	<i>£. s. d.</i>
	Felts :		
	Having a thickness of 3 millimetres or less, and weighing more than 500 grammes per square metre - -	100 kilos. 110 00	Cwt. 2 4 8
	Other felts having a thickness of 3 millimetres or less - - - -	} Pay as tissues of carded wool.	
	Having a thickness of more than 3 millimetres - - - - -		
		100 kilos. 20 00	Cwt. 0 8 2
	Hosiery and knitted wares :		
	Plain - - - - -	" 220 00	" 4 9 5
	Shaped (<i>foggiate</i>) - - - - -	" 330 00	" 6 14 1
	Galloons, tapes, and ribbons - - -	" 240 00	" 4 17 6
	Buttons - - - - -	" 240 00	" 4 17 6
	Fringes, braids, trimmings, &c. - - -	" 220 00	" 4 9 5
	Lace and tulle - - - - -	" 700 00	" 14 4 6
	Blankets, rugs, and carpets :		
	Blankets, rugs, &c., of ox, goat, or sheeps' hair, undyed, and with warp of linen or cotton - - - - -	" 60 00	" 1 4 5
	Blankets, rugs, &c., of wool or waste wool - - - - -	{ As the tissue of which made, according to class.	
	Carpets or rugs of wool or waste wool, including those in which other textile materials (except silk) predominate in weight - - - - -		
		100 kilos. 110 00	Cwt. 2 4 8
	Tissues mixed with metallic threads :		
	With threads of fine gold or silver, or with gilt or silvered threads - -	{ 5 lire per kilogramme (10 l. 3 s. 3 d. per cwt.) above the duty on the tissue.	
	With threads of common metal - -		
	Made-up articles :		
	Ready made clothing of wool for men and children, and ladies' mantles - -	{ As the tissue of which composed, with an addition of 40 per cent.	
	All other - - - - -		
	<i>Note.</i> —Articles made of different tissues pay the duty on the most highly taxed tissue which enters into their composition.		
	Tissues of hair :		
	Sieve cloth - - - - -	100 kilos. 30 00	Cwt. 0 12 2
	All other kinds - - - - -	" 165 00	" 3 7 1

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
AUSTRIA-HUN- GARY.	Woollen tissues, pure, or mixed with other materials, except silk :	<i>Fls. kr.</i>	<i>£. s. d.</i>
	Coarse coverlets (<i>hotzen</i>) ; Halina-cloth ; press-cloths ; sieve bottoms ; network and knotted nets, undyed ; cloth 1st - - - -	100 kilos. 12 00	Cwt. 0 12 2
	Carpets :		
	Of animal hair (dogs, calves, ox, &c.) ; also carpets of such materials with a slight mixture of wool - -	" 12 00	" 0 12 2
	All other, including printed carpets -	" 50 00	" 2 10 10
	Girths and bands - - - -	" 40 00	" 2 0 8
	Woollen tissues not otherwise mentioned, weighing to the square metre :		
	More than 500 grammes (more than 0·93 lb. to the square yard)	" 50 00	" 2 10 10
	500 grammes and less, but not less than 200 grammes (from 0·93 lb. to 0·37 lb. to the square yard) -	" 80 00	" 4 1 4
	200 grammes and less (0·37 lb. and less to the square yard), printed or not - - - -	" 110 00	" 5 11 10
	<i>Note.</i> —The above tissues woven throughout with cotton warp, of one colour, not figured (imitation cloth), weighing more than 300 grammes per square metre -	" 50 00	" 2 10 10
	Velvets and velvety tissues - - -	" 100 00	" 5 1 8
	Haberdashery, tapes, ribbons, fringes, trimmings, &c. - - - -	" 100 00	" 5 1 8
	Buttons - - - -	" 100 00	" 5 1 8
	Hosiery and knitted goods - - -	" 100 00	" 5 1 8
	Tissues of wool, printed, other than those enumerated above - - -	" 80 00	" 4 1 4
	Lace and lace cloths - - - -	" 200 00	" 10 3 3
	Embroidered tissues - - - -	" 200 00	" 10 3 3
	Shawls and similar tissues - - -	" 200 00	" 10 3 3
	Tissues combined with metallic threads	" 200 00	" 10 3 3
	Felt and felt wares, except carpets :		
	Coarse felts of animal hair, also tarred or varnished - - - -	" 12 00	" 0 12 2
	Other felts and felt wares, unprinted -	" 50 00	" 2 10 10
	Printed felts and felt wares - -	" 80 00	" 4 1 4
	Ready-made clothing - - - -	{ As the material of which chiefly composed, with an addition of 40 per cent.	

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.	
		<i>Frs. cts.</i>		<i>£. s. d.</i>	
	Tissues, &c. of wool, pure or mixed with other materials :				
	Cloth list - - - - -	100 kilos.	4 00	Cwt.	0 1 7½
	Tissues of wool, other than "lastings":				
	Unbleached - - - - -	"	12 00	"	0 4 10½
	Bleached - - - - -	"	25 00	"	0 10 2
	Dyed - - - - -	"	25 00	"	0 10 2
	Printed - - - - -	"	25 00	"	0 10 2
	Lastings, unbleached - - - - -	"	12 00	"	0 4 10½
	" dyed - - - - -	"	16 00	"	0 6 6
	Blankets, rugs, &c. :				
	Without needlework - - - - -	"	16 00	"	0 6 6
	With needlework - - - - -	"	30 00	"	0 12 2
	Tapes and ribbons - - - - -	"	30 00	"	0 12 2
	Fringe makers' wares, galloons, trimmings, &c. - - - - -	"	25 00	"	0 10 2
SWITZERLAND	Hosiery and knitted goods :				
	Without needlework - - - - -	"	25 00	"	0 10 2
	With needlework - - - - -	"	40 00	"	0 16 3
	Lace - - - - -	"	30 00	"	0 12 2
	Embroideries - - - - -	"	30 00	"	0 12 2
	Shawls and scarves - - - - -	"	30 00	"	0 12 2
	Carpets :				
	Common carpets, without fringes or needlework - - - - -	"	12 00	"	0 4 10½
	All other - - - - -	"	30 00	"	0 12 2
	List shoes - - - - -	"	16 00	"	0 6 6
	Felt stuffs - - - - -	"	16 00	"	0 6 6
	Felt manufactures, without needlework :				
	Not dyed or printed - - - - -	"	7 00	"	0 2 10½
	Dyed or printed - - - - -	"	16 00	"	0 6 6
	Ready-made clothing :				
	Worn - - - - -	"	1 50	"	0 0 7½
	New - - - - -	"	40 00	"	0 16 3
GREECE	Tissues, &c. of wool or hair :				
	Serges, coarse cloths ("scouti," "scaltz-oscouti"), and similar coarse coverings; girths and bands; ready-made clothing composed of the above tissues for sailors' use - - - - -	Oke	<i>Drs. lep.</i> 1 00	Cwt.	1 12 0
	Carpets :				
	Of animal hair (dogs', calves', &c.) - - - - -	"	0 40	"	0 12 10
	Printed carpets; felt carpets - - - - -	"	1 20	"	1 18 5
	Carpets of wool, or of cotton and wool, woven or knitted; also woven carpets of wool mixed with hemp or jute - - - - -	"	2 00	"	3 4 0
	Persian, Georgian, and similar carpets - - - - -	"	6 00	"	9 12 0
	Table-covers, curtains, and door hangings of pure wool or of wool mixed with cotton - - - - -	"	10 00	"	16 0 0
	Travelling bags, sailors' caps, and children's satchels - - - - -	"	1 60	"	2 11 2
	Felts for men's and children's hats, and cloth - - - - -	-	Free	-	Free.

WOVEN MANUFACTURES :—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
GREECE— <i>Continued.</i>	Tissues, &c. of wool or hair— <i>Continued.</i>	<i>Drs.lep.</i>	<i>£. s. d.</i>
	Felt tissues (not included under carpets). of wool or of wool mixed with cotton -	Oke 6 00	Cwt. 9 12 0
	Flannel vests of all colours, finely woven or knit, and sewn; stockings finely woven or knit; travelling shawls and caps - - - - -	" 5 00	" 8 0 0
	Blankets and table covers of pure wool or of wool mixed with cotton - -	" 5 00	" 8 0 0
	Velvety stuffs of pure wool or of wool mixed with cotton - - - - -	" 6 00	" 9 12 0
	Haberdashery, fringes, galloons, cords, tassels, &c. of pure wool or of wool mixed with cotton (if the wool in- creases the value of the goods by more than 30 per cent.) - - - - -	" 6 00	" 9 12 0
	Tapes and ribbons - - - - -	" 6 00	" 9 12 0
	Common printed shawls, small knitted shawls, and sewn articles, of wool or of wool mixed with cotton - - - -	" 6 00	" 9 12 0
	Shawls and cashmeres of merinos and similar tissues, also fichus - - -	" 12 00	" 19 4 0
	Lace, tulle, and grenadine - - - -	" 12 00	" 19 4 0
	Embroidery and needlework in combi- nation with metal threads or not - -	" 12 00	" 19 4 0
	Tissues of wool or of animal hair (<i>poil</i>) not specially mentioned, of any colour or make (except fine tissues such as gauzes, tulles, grenadines, and similar tissues included above); and woollen flannels, in pieces, of any colour or kind; weighing per square metre :		
	Up to 150 grammes (up to 0.28 lb. per square yard) - - - - -	" 12 00	" 19 4 0
	From 150 up to 250 grammes (from 0.28 lb. to 0.46 lb. per square yard) - - - - -	" 8 00	" 12 16 0
	From 250 up to 350 grammes (from 0.46 lb. to 0.65 lb. per square yard) - - - - -	" 5 00	" 8 0 0
	Above 350 grammes (above 0.65 lb. per square yard) - - - - -	" 3 00	" 4 16 0
	Similar tissues having the warp or woof entirely or in great part of cotton; weighing per square metre :		
	Up to 200 grammes (up to 0.37 lb. per square yard) - - - - -	" 2 00	" 3 4 0
	Above 200 grammes - - - - -	" 1 30	" 2 1 7
	Ready-made clothing :		
	For men and boys :		
	Entirely of wool (for summer wear) -	" 8 00	" 12 16 0
	Ditto, thick (for winter) - - - -	" 6 00	" 9 12 0
	Of wool and cotton mixed - - - -	" 3 25	" 5 4 0
	For women and girls, whether entirely of wool or not - - - - -	" 15 00	" 24 0 0

WOVEN MANUFACTURES :—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
TURKEY - -	Woollen manufactures of all kinds - -	8 % <i>ad valorem</i>	£. s. d. 8 % <i>ad valorem</i> .
BULGARIA -	Woollen manufactures of all kinds - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -	Tissues, &c. of wool, pure or mixed with other materials, except silk :		
	Carpets of all kinds, by measure or in the piece - - - - -	<i>Lei. b.</i> 100 kilos. 30 00	Cwt. 0 12 2
	Cloths and similar tissues, not printed ; also flannels of all sorts, white or coloured, except Halina-cloths and coarse coverlets - - - -	" 58 00	" 1 3 7
	All other woollen tissues not included above, except shawls and lace :		
	Weighing 700 grammes or more to the square metre (1·30 lbs. or more to the square yard) -	" 75 00	" 1 10 6
	All other - - - - -	" 80 00	" 1 12 6
	Haberdashery, tapes, ribbons, and button makers' wares - - -	" 80 00	" 1 12 6
	Woollen hosiery and knitted goods of all sorts, ornamented or not with other tissues - - - - -	" 80 00	" 1 12 6
	Shawls, broché and figured, other than Indian or Turkish shawls - -	" 500 00	" 10 3 3
	Shawls, Indian or Turkish - - -	Kilog. 50 00	" 101 12 8
	Lace - - - - -	" 12 00	" 24 7 10
	Felts for carpets, of all colours, printed or not, by measure or in the piece - -	100 kilos. 20 00	" 0 8 2
	Felts of all other kinds, including felt for soles and felt shoes with or without soles - - - - -	" 25 00	" 0 10 2
	Clothing, made up or not :		
	Composed of tissues weighing over 700 grammes to the square metre (1·30 lbs. to the square yard) - - - -	" 180 00	" 3 13 2
	Composed of tissues weighing from 500 to 700 grammes to the square metre (0·93 lb. to 1·30 lbs. to the square yard) - - - - -	" 540 00	" 10 19 6
	Composed of all other woollen tissues -	" 1,000 00	" 20 6 5
	Ladies' mantles (including those doubled or quilted, but without fur), other than those composed of tissues weighing over 700 grammes per square metre :		
	Not mixed with silk - - - -	" 200 00	" 4 1 3
	Mixed with silk - - - - -	" 300 00	" 6 1 11

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
UNITED STATES	Endless belts or felts for paper or printing machines - - - - -	<i>Dols. cts.</i> Lb. 0 20 and 30 % <i>ad val.</i>	<i>£. s. d.</i> Cwt. 4 13 4 and 30 % <i>ad val.</i>
	Bunting - - - - -	Sq. yard 0 10 and 35 % <i>ad val.</i>	Sq. yard 0 0 5 and 35 % <i>ad val.</i>
	Flannels, blankets, and hats of wool :		
	Valued at not exceeding 30 cents per lb. - - - - -	<i>Dols. cts.</i> Lb. 0 10	<i>£. s. d.</i> Cwt. 2 6 8
	Valued at over 30 and under 40 cents per lb. - - - - -	" 0 12 and 35 % <i>ad val.</i>	" 2 16 0 and 35 % <i>ad val.</i>
	Valued at over 40 and under 60 cents per lb. - - - - -	" 0 18 <i>ad val.</i>	" 4 4 0 <i>ad val.</i>
	Valued at over 60 and under 80 cents per lb. - - - - -	" 0 24	" 5 12 0
	Valued at over 80 cents per lb. - - -	Lb. 0 35 and 40 % <i>ad val.</i>	Cwt. 8 3 4 and 40 % <i>ad val.</i>
	Hosiery, knit goods, and all goods made on knitting frames, balmorals, and all articles composed wholly or in part of worsted, alpaca, goat, or other animal hair (except such as are composed in part of wool), not otherwise specified :		
	Valued at not exceeding 30 cents per lb. - - - - -	<i>Dols. cts.</i> Lb. 0 10	<i>£. s. d.</i> Cwt. 2 6 8
	Valued at over 30 and under 40 cents per lb. - - - - -	" 0 12 and 35 % <i>ad val.</i>	" 2 16 0 and 35 % <i>ad val.</i>
	Valued at over 40 and under 60 cents per lb. - - - - -	" 0 18 <i>ad val.</i>	" 4 4 0 <i>ad val.</i>
	Valued at over 60 and under 80 cents per lb. - - - - -	" 0 24	" 5 12 0
	Valued at over 80 cents per lb. - - -	Lb. 0 35 and 40 % <i>ad val.</i>	Cwt. 8 3 4 and 40 % <i>ad val.</i>
	Women's and children's dress goods, and real or imitation Italian cloths :		
	Composed in part of wool, worsted, alpaca, goat, or other animal hair, and valued at 20 cents or under per square yard - - - - -	Sq. yard 0 05 and 35 % <i>ad val.</i>	Sq. yard 0 0 2½ and 35 % <i>ad val.</i>
	Ditto, and valued at over 20 cents per square yard - - - - -	Sq. yard 0 07 and 40 % <i>ad val.</i>	Sq. yard 0 0 3½ and 40 % <i>ad val.</i>
	Composed wholly of wool, worsted, alpaca, goat, or other animal hair, or of a mixture of them - - -	Sq. yard 0 09 and 40 % <i>ad val.</i>	Sq. yard 0 0 4½ and 40 % <i>ad val.</i>
	<i>Note.</i> —All such goods with selvages wholly or in part of other materials, or with threads of other materials introduced for the purpose of changing the classification are dutiable at 9 cents (4½ <i>d.</i>) per square yard and 40 per cent. <i>ad valorem</i> ; but on all such goods weighing over 4 ounces per square yard, a duty of 35 cents per lb. (8 <i>l.</i> 3 <i>s.</i> 4 <i>d.</i> per cwt.) and 40 per cent. <i>ad valorem</i> is levied.		

WOVEN MANUFACTURES :—WOOLLEN AND WORSTED—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
UNITED STATES — <i>Continued.</i>	Ready-made clothing and wearing apparel of every description not otherwise specified, and balmoral skirts and skirting, and all similar goods composed wholly or in part of wool or worsted, alpaca, goat, or other animal hair, wholly or in part made up (except hosiery and knitted goods) - - - - -	<i>Dols. cts.</i> Lb. 0 40 and 35 % <i>ad val.</i>	<i>£. s. d.</i> Cwt. 9 6 8 and 35 % <i>ad val.</i>
	Cloaks, dolmans, jackets, ulsters, and other outside garments for ladies' and children's use, and similar goods composed wholly or in part of wool or worsted, alpaca, goat, or other animal hair, wholly or in part made up (except hosiery and knitted goods) - - - - -	Lb. 0 45 and 40 % <i>ad val.</i>	Cwt. 10 10 0 and 40 % <i>ad val.</i>
	Woollen cloths, shawls, and all manufactures of wool, pure or mixed with other materials not otherwise specified :		
	Valued at, not exceeding 80 cents per lb.	Lb. 0 35 and 35 % <i>ad val.</i>	Cwt. 8 3 4 and 35 % <i>ad val.</i>
	Valued at over 80 cents per lb. - - -	Lb. 0 35 and 40 % <i>ad val.</i>	Cwt. 8 3 4 and 40 % <i>ad val.</i>
	Haberdashery, webbings, bindings, braids, galloons, fringes, gimps, cords, dress trimmings, head-nets, and buttons, of wool or worsted, or of which wool or worsted, alpaca, goat, or other animal hair is a component part - - -	Lb. 0 30 and 50 % <i>ad val.</i>	Cwt. 7 0 0 and 50 % <i>ad val.</i>
	Carpets :	<i>Dols. cts.</i>	<i>s. d.</i>
	Aubusson and Axminster, and carpets woven whole for rooms - - -	Sq. yd. 0 45	Sq. yd. 1 10½
	Saxony, Wilton, and Tournay velvet carpets - - - - -	" 0 45 " 0 30	" 1 10½ " 1 3
	Patent velvet and tapestry velvet, printed on the warp or otherwise - - -	" 0 25	" 1 0½
	Tapestry Brussels, printed on the warp or otherwise - - -	" 0 20	" 0 10
	Treble ingrain, three-ply, and worsted chain Venetian carpets - - -	" 0 12	" 0 6
	Yarn Venetian and two-ply ingrain carpets - - - - -	" 0 08	" 0 4
	Druggets and bockings, printed, coloured, or otherwise - - - - -	Sq. yard 0 15 { and 30 % <i>ad val.</i>	Sq. yard 0 0 7½ and 30 % <i>ad val.</i>
	All other carpets and carpetings not otherwise specified - - - - -	40 % <i>ad valorem</i>	40 % <i>ad valorem.</i>
	<i>Note.</i> —Mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpeting are subject to the same rate of duty as the carpets or carpetings of like character or description. On all other mats (not exclusively of vegetable material), screens, hassocks, and rugs, a duty of 40 per cent. <i>ad valorem</i> is charged.		
	Rags and shoddy - - - - -	Lb. 10	Cwt. 2 6 8

METALS, UNWROUGHT AND WROUGHT.

IRON AND STEEL.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
	Iron, Cast :	<i>Rbl. cop.</i>	<i>£. s. d.</i>
	In pig, bars, and scrap :		
	Imported by sea - - - -	Poud 0 25	Cwt. 0 2 5½
	Ditto, over the land frontier - -	" 0 30	" 0 2 11½
	Iron and steel, wrought :		
	Scrap - - - - -	" 0 50	" 0 4 11
	Bars, shaped or not, and wrought iron or steel of all kinds, excepting those mentioned below ; also iron in blooms, puddled blooms, and mill bars - -	" 0 50	" 0 4 11
	<i>Note.</i> —Iron and steel rods less than ¼ inch in thickness or width are regarded as wire.		
	In sheets of all kinds and in plates exceeding 18 inches in width, and all shaped iron or steel of more than 7 inches in thickness ; also fine descriptions having a breadth or diameter of from ¼ to ½ inch inclusive - - - -	" 0 70	" 0 6 10½
*RUSSIA -	Rails for railways - - - -	" 0 50	" 0 4 11
	Tin-plate, and sheet-iron coated with copper, zinc, or other common metal -	" 1 55	" 0 15 3
	Cast-Iron Manufactures :		
	Coarse iron castings, such as fire-bars, plates, pipes, beams, pillars, and cast-iron appurtenances for railways and their rolling stock - - - -	" 0 70	" 0 6 10½
	Enamelled cast-iron utensils - - -	" 0 95	" 0 9 4
	Cast-iron articles, moulded, turned, polished, painted, bronzed, tinned, &c., with or without parts of wood, copper, or bronze ; also all unfinished articles of malleable cast-iron - - -	" 1 40	" 0 13 10
	Iron and steel smith's work of all kinds, not filed or filed at the rims and edges, but not otherwise worked ; such as anchors, nails not otherwise specified, hooks, bells, and mortars, and wrought-iron appurtenances for railways and their rolling stock - - - -	" 1 20	" 0 11 10

* See Note, page 1.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA— Continued.	Iron Manufactures— <i>Continued</i> :	<i>Rb cop.</i>	<i>£. s. d.</i>
	Iron and steel boiler work, such as boilers, tanks, boxes, pipes, bridges, and all articles of sheet-iron or steel not otherwise specified - - - - -	Poud 1 40	Cwt. 0 13 10
	Finished articles of iron or steel not otherwise enumerated, with or without parts of copper, bronze, or wood:		
	Weighing more than 5 funt each	" 1 40	" 0 13 10
	Weighing less than 5 funt each -	" 2 50	" 1 4 7
	Padloc locks and other locks - -	" 4 00	" 1 19 5
	Screws all kinds - - - - -	" 4 00	" 1 19 5
	Manufactures of tin-plate; also tinned, galvanised, and enamelled iron ware:		
	Not painted - - - - -	" 3 00	" 1 9 7
	Painted, gilt, or ornamented -	" 6 00	" 2 19 1
	Iron or steel wire, and all iron rods of $\frac{1}{4}$ -inch and less in thickness - - - - -	" 1 10	" 0 10 10
	Wire of $\frac{1}{4}$ -inch and less in diameter, galvanised or tinned, wire nails, bolts, rivets, &c.; also wires for musical instruments, inclusive of the weight of the rollers on which wound, wire rigging, and submarine cables - - - - -	" 4 00	" 1 19 5
	Manufactures of iron and steel wire; also wire covered with cotton, silk, or other threads, frames for parasols or umbrellas, bird-cages, &c. - - - - -	" 2 75	" 1 7 1
	Needles:		
	Packing, harness, sadlers' and sailmakers' needles, also knitting needles - -	Funt 0 36	" 7 1 7
	Sewing and all other needles except those mentioned above - - - - -	" 0 65	" 12 15 7
	Agricultural implements, such as scythes, sickles, chaff-cutters, and mowers, sheep shears, spades, rakes, hoes, forks, and shovels - - - - -	Poud 1 40	" 0 13 10
	Ploughs, harrows, and other agricultural machinery not worked by steam - -	" 0 70	" 0 6 10 $\frac{3}{4}$
	Tools of iron or steel, not otherwise enumerated - - - - -	" 1 43	" 0 13 10
	Weights and scales of every kind, with fittings - - - - -	" 2 65	" 1 6 1
	Instruments, surgical, mathematical, physical, &c. - - - - -	" 7 25	" 3 11 5
	Arms and ammunition. See page 237.		
	Cutlery. See page 111.		
	Machinery. See page 105.		

* See Note, page 1.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Kron. öre.</i>	<i>£. s. d.</i>
	Pig and ballast iron; old broken iron - - - - -	- Free -	- Free.
	Iron or steel in ingots or blooms - - - - -	100 kilos. 2 00	Cwt. 0 1 1½
	Rails for railways - - - - -	- Free -	- Free.
	Beam, angle, and other kinds not classed as rails, as well as shaped iron, weighing to the metre:		
	20 kilogrammes or more - - - - -	- Free -	- Free.
	Less than 20 kilogrammes - - - - -	100 kilos. 2 50	Cwt. 0 1 5
	Other hammered or rolled bars, &c., with- out regard to shape or dimension; includ- ing girders, joints, and cramps - - - - -	" 2 50	" 0 1 5
	Bolts, with nuts, for railways; also all other nuts, screws, and nails not specially men- tioned having a diameter of 12 milli- metres ($\frac{1}{2}$ inch) or more - - - - -	" 6 00	" 0 3 4½
	Plate or sheet iron, hammered or rolled; also sheet iron cut, bent, perforated, &c., but not further manufactured:		
	Not planed or polished, and without superficial covering with other metal or material:		
	Having a thickness of 3 milli- metres and above - - - - -	" 3 00	" 0 1 8½
	Ditto of less than 3 millimetres - - - - -	" 4 00	" 0 2 3
SWEDEN -	Planed, polished, varnished, lacquered, or galvanised - - - - -	" 6 00	" 0 3 4½
	Coated with tin or with tin and lead (tin-plate) - - - - -	- Free -	- Free.
	Anchors, grappels, rudder-irons, and ships' knees - - - - -	100 kilos. 4 00	Cwt. 0 2 3
	Chains, the links being of a diameter of:		
	25 millimetres (1 inch) and above - - - - -	" 3 50	" 0 1 11½
	From 6 to 25 millimetres ($\frac{1}{4}$ inch to 1 inch) - - - - -	" 7 00	" 0 3 11½
	Less than 6 millimetres (less than $\frac{1}{4}$ inch) - - - - -	" 10 00	" 0 5 7½
	Nails and spikes having a length of 45 mil- limetres ($1\frac{3}{4}$ inches) and above - - - - -	Kilog. 0 04	" 0 2 3
	Ditto, less than 45 millimetres in length; in- cluding French nails, tacks, and shoe- makers' nails - - - - -	" 0 15	" 0 8 6
	Buttons - - - - -	" 0 15	" 0 8 6
	Screws:		
	Having a length of 75 millimetres (3 inches) and above - - - - -	" 0 20	" 0 11 3½
	Less than 75 millimetres in length - - - - -	" 0 30	" 0 16 11½
	Cast-iron beams, columns, lamp-posts, rail- ings, ovens, hearth-plates, and weights - - - - -	" 0 01	" 0 0 6½

METALS, UNWROUGHT AND WROUGHT:—
IRON, AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Kron. öre.</i>	<i>£. s. d.</i>
	Fire grates, stoves, and chimneys; also cast pots, mortars, and mangers, not enamelled, glazed, or tinned - - -	Kilog. 0 02	Cwt. 0 1 1½
	Tables, sofas, chairs, foot-scrapers, spittoons, parts of doors, candelabra, press-irons and flat-irons, and all cast-iron wares not otherwise specified, enamelled, glazed, or tinned - - -	" 0 08	" 0 4 6¼
	Copying presses, fire-irons, umbrella stands, flower stands, coffee mills, mincing machines, and other similar household articles - - -	" 0 15	" 0 8 6
	Cast-iron goods of a finer description than those above mentioned; such as flower vases, busts, fruit dishes, lamps, candlesticks, medallions, paperholders, watch-stands, trays, &c. - - -	" 0 25	" 0 14 1
	Iron safes and bedsteads - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Other iron or steel wares not particularly specified:		
	Gilt, silvered, or plated - - -	Kilog. 0 70	Cwt. 1 19 6
	Nickelcd, polished, or lacquered - -	" 0 35	" 0 19 9
	Other kinds - - -	" 0 15	" 0 8 6
	Wire, of iron or steel:		
	Of a thickness or diameter of 1½ millimetres or more - - -	" 0 04	" 0 2 3
	Less than 1½ millimetres in thickness -	" 0 08	" 0 4 6¼
	Wire gauze - - -	" 0 15	" 0 8 6
	Railway material not specially mentioned:		
	Axles, springs, wheels, or tyres for railway carriages - - -	" 0 05	" 0 2 10
	Other kinds of railway material not specially mentioned, and parts thereof	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Tools and parts thereof - - -	- Free - -	- Free.
	Instruments, surgical, mathematical, &c. -	- Free - -	- Free.
	Thimbles - - -	Kilog. 0 35	Cwt. 0 19 9
	Hooks and eyes - - -	" 0 30	" 0 16 11¼
	Pins and needles - - -	" 0 40	" 1 2 7
	Knitting needles - - -	" 0 25	" 0 14 1
	Fish hooks - - -	- Free - -	- Free.
	Manufactures of tin-plate, not otherwise specified - - -		
	Arms and ammunition. See page 237.		As materials, wrought, of which composed.
	Cutlery. See page 111.		
	Machinery. See page 105.		

SWEDEN—
Continued.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Kron. öre.</i>	<i>£. s. d.</i>
	Pig and ballast iron - - - - -	Free - - -	Free.
	Steel, unwrought - - - - -	Free - - -	Free.
	Bar, bolt, and hoop iron, axles, crowbars, ships' knees, angle and T-iron, and other rolled and shaped iron and smelted pieces - -	Free - - -	Free.
	Rails, plates, &c., for railways, and wheels and springs for railway carriages - -	Free - - -	Free.
	Ships' anchors, chains, cables, and iron links, all kinds - - - - -	Free - - -	Free.
	Plates of all kinds; and shaped plates, of 3½ millimetres or more in thickness, for steam boilers and other purposes - -	Free - - -	Free.
	Wrought pipes and valves for pipes; also fencing posts - - - - -	Free - - -	Free.
	Nails, spikes, bolts, screws, rivets, nuts, and rings, coated or not with tin, copper, or zinc - - - - -	Free - - -	Free.
	Wire, iron or steel, plain, coated or not with copper or zinc - - - - -	Free - - -	Free.
NORWAY	Cast iron wares:		
	Fine; polished, painted, bronzed, var- nished, galvanized, or not:		
	Weighing 5 kilogrammes or less, each	Kilog. 0 35	Cwt. 0 19 9
	Over 5, but not over 25 kilogs. each	„ 0 20	„ 0 11 3½
	Over 25 kilogs. each - - - - -	Free - - -	Free.
	Coarse; tubes and pipes, retorts, pots or kettles, with or without lids, and cast wares not otherwise mentioned - -	Free - - -	Free.
	Manufactures of iron or steel wire:		
	Ropes and chains, and wire gauze - -	Free - - -	Free.
	All other - - - - -	Kilog. 0 10	Cwt. 0 5 8
	Bedsteads, fireproof chests, and copying and stamping machines - - - - -	Free - - -	Free.
	Door-handles, fire-irons, hinges, garden- shears, hand-mills, &c., bolts, scissors (unpolished), knitting-needles, flat-irons, buckles, &c. - - - - -	Kilog. 0 15	Cwt. 0 8 6
	Thimbles, steels, corkscrews, locks, snuffers, skates, and spurs - - - - -	„ 0 35	„ 0 19 9

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Kron. öre.</i>	<i>£. s. d.</i>
NORWAY— <i>Continued.</i>	Articles of plate or sheet-iron under 3¼ millimetres in thickness :		
	Trays, bread-trays, and dishes of all kinds, lacquered or varnished - -	Kilog. 0 35	Cwt. 0 19 9
	Other lacquered, varnished, enameled, glazed, bronzed, or painted wares -	" 0 15	" 0 8 6
	Other kinds, including articles coated with zinc - - - - -	" 0 10	" 0 5 8
	Wrought-iron wares not otherwise enumerated, gilt, silvered, or plated - -	" 0 70	" 1 19 6
	Ditto, ditto, polished or nicked - -	" 0 35	" 0 19 9
	Ditto, ditto, other kinds - - - -	" 0 10	" 0 5 8
	Ploughs and harrows - - - - -	Free - -	Free.
	Tools and implements for artisans, or for use in manufactures and agriculture, not otherwise specified - - - - -	Free - -	Free.
	Needles, sewing, embroidery, darning, and crochet; also hooks and eyes, pins, and hairpins - - - - -	Kilog. 0 59	Cwt. 1 9 11
	Fish-hooks and artificial flies, &c. - -	Free - -	Free.
	Pens (including weight of cards, boxes, &c.)	Kilog. 0 60	Cwt. 1 13 11
	False jewellery, with or without mixture of other materials, as bracelets, chains, &c.	" 0 80	" 2 5 2
	Steel beads - - - - -	" 1 20	" 3 7 9
	Cards for carding machines, heckles, and shuttles - - - - -	Free - -	Free.
	Arms and ammunition. <i>See page 237.</i>		
	Cutlery. <i>See page 111.</i>		
	Machinery. <i>See page 105.</i>		
DENMARK	Raw iron, pig, scraps, filings, and old iron, only fit for re-melting - - - - -	<i>Kron. öre.</i> Free - -	Free.
	Iron and steel :		
	In bars, shaped or not, ballast iron, bloom iron, rails, &c., for railways; also hoops, axletrees, ships' knees, tyres, cast gas and water pipes, and gas retorts - -	Pund 0 00½	Cwt. 0 0 7
	Plates or sheets, rough, or simply coated to preserve from rust	" 0 00½	" 0 0 7
	" " other kinds - - -	" 0 02½	" 0 2 4½
	Bolts, spikes, nails, tacks, screws, wire, with or without paper coverings; also steel springs, &c. - - - - -	" 0 02½	" 0 2 4½

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.	
DENMARK— <i>Continued.</i>	Iron and Steel Wares :	<i>Kron. öre.</i>		<i>£. s. d.</i>	
	Polished, gilt, or plated, combined with ivory, metals, mother of pearl, &c.; needles, steel pens; articles of tin-plate, painted, bronzed, varnished, or lacquered, and gunsmiths' wares - -	Pund	0 33½	Cwt.	1 17 8
	Coarse wrought-iron wares, as anchors, anchor chains and cables, anvils, steam-boilers, cisterns, gas and water pipes, parts of machines, large hammers, weights; also coarse cast goods, as ovens, cannon, bombs, balls, &c., retorts, ploughshares, parts of church clocks, &c. - - - - -	"	0 02½	"	0 2 4½
	All other iron or steel wares not specially tariffed - - - - -	"	0 06½	"	0 7 1
	Instruments, mathematical, astronomical, surgical, &c. - - - - -	"	0 33½	"	1 17 8
	Arms and ammunition.— <i>See</i> page 237.				
	Cutlery.— <i>See</i> page 112.				
	Machinery.— <i>See</i> page 105.				
	Chips and filings, and slag or dross from the forge - - - - -	<i>Mks. pf.</i> Free		Free.	
	Pig iron of all kinds, broken and scrap iron (not included above) - - - - -	100 kilos.	1 00	Cwt.	0 0 6
GERMANY	Iron and steel, hammered or rolled, in bars, shaped or not - - - - -	"	2 50	"	0 1 3½
	Tires, ploughshares, corner and angle iron, rails, bolts, chairs, and sleepers - -	"	2 50	"	0 1 3½
	<i>Note.</i> —Blooms, ingots, still containing slag, and rails in the rough -	"	1 50	"	0 0 9½
	Iron, in bars, or rolled wire, for manufacture of cards (under special regulations) -	"	0 50	"	0 0 3
	Plates and Sheets :				
	In the rough - - - - -	"	3 00	"	0 1 6½
	Polished, varnished, lacquered, coated with copper, tin (tin plate), zinc, or lead - - - - -	"	5 00	"	0 2 6½
	Wire, plain or coated with copper, tin, zinc, or lead, polished or varnished - - -	"	3 00	"	0 1 6½

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
GERMANY— Continued.	Iron and Steel Wares:		
	1. Very Coarse:	<i>Mks. pf.</i>	<i>£. s. d.</i>
	(a) Of cast iron - - - -	100 kilos. 2 50	Cwt. 0 1 3½
	(b) Of wrought iron, as coarse parts of machines, bridges and parts thereof, anchors, chains, and wire ropes; railway wheels, axles and spokes, buffers, can- non tubes, anvils, windlasses, smiths' hammers, carriage springs, bed springs, horse- shoes, &c. - - - -	" 3 00	" 0 1 6½
	(c) Rolled and drawn wrought-iron tubes - - - -	" 5 00	" 0 2 6½
	Note.—Chains and wire ropes for towing - - - -	Free -	Free.
	2. Common:		
	(a) Not otherwise enumerated; also in combination with wood	100 kilos. 6 00	Cwt. 0 3 0½
	(b) Ground, varnished, coated with copper, zinc, tin, lead or enamel, but not polished or lacquered; also skates, ham- mers, axes, common locks, scythes, &c. - - - -	" 10 00	" 0 5 1
	(c) Handfiles, sword-blades, planing irons, chisels, shears, saws, gimlets, &c. - - - -	" 15 00	" 0 7 7
	3. Fine:		
	(a) Of fine cast iron, as light orna- mental castings, polished and art castings - - - -	" 24 00	" 0 12 2
	(b) Of wrought iron, polished or lacquered; knitting and cro- chet needles, swords, &c., plain or in combination with wood and other materials, provided they cannot be classified under the head of small ornamental wares - - - -	" 24 00	" 0 12 2
	(c) Sewing needles, pens of steel, clock works, &c. - - - -	" 60 00	" 1 10 6
	Instruments, surgical, mathematical, &c. -	Free -	Free.
	Cards for carding machines - - - -	100 kilos. 36 00	Cwt. 0 18 3
	Small ornamental wares - - - -	" 200 00	" 5 1 7
	Arms and ammunition.—See page 237.		
	Cutlery.—See page 112.		
	Machinery.—See page 105.		

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS:
	Iron, raw, old iron, broken pieces and filings of all sorts; iron cast in rough blocks or pieces; bar, hoop, rod, sheet, angle, or T-iron, galvanized or not; rails, chairs for rails, cast and wrought water and gas pipes, and iron and steel wire - - -	Free	£. s. d. Free.
	Anchors, chains, and capstans for ships - - -	Free	Free.
	Tin plates - - - - -	Free	Free.
	Nails and iron wire ropework - - - -	Free	Free.
	Iron wares, cast or wrought - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Tin-plate wares, not varnished nor painted - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
HOLLAND	Instruments, mathematical, surgical, or physical - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Steel in bars, sheets, rails, or chairs for rails - - -	Free	Free.
	Steel wares - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Small wares - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Tools and implements for use in agriculture and manufactures - - - -	Free	Free.
	Cards, of iron wire - - - - -	Free	Free.
	Arms and ammunition.— <i>See page 237.</i>		
	Cutlery.— <i>See page 112.</i>		
	Machinery.— <i>See page 105.</i>		
	Iron and Steel:		
	Anchors, anchor chains, and capstans for ships - - - - -	Free	Free.
	Pig and old iron - - - - -	100 kilos. 0 50	Cwt. 0 0 2½
	Iron and steel, hammered, drawn or rolled - - -	" 1 00	" 0 0 4½
	Steel, rough cast - - - - -	" 0 50	" 0 0 2½
	Tin-plate, not manufactured - - - -	" 3 00	" 0 1 2½
	Iron and Steel Wares:		
	Cast-iron wares - - - - -	" 2 00	" 0 0 9½
	Wrought-iron wares - - - - -	" 4 00	" 0 1 7½
	Steel wares - - - - -	" 4 00	" 0 1 7½
	Furniture and household articles of iron or steel - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Tin-plate manufactured - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Pins and needles, and other small articles of steel - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Instruments, surgical, mathematical, &c. - - -	Free	Free.
BELGIUM	Tools and Implements for use in Trades and Manufactures:		
	Of cast iron - - - - -	100 kilos. 2 00	Cwt. 0 0 9½
	Of wrought iron or steel - - - - -	" 4 00	" 0 1 7½
	Arms and ammunition.— <i>See page 238.</i>		
	Cutlery.— <i>See page 112.</i>		
	Machinery.— <i>See page 105.</i>		

Note.—Pig iron, for the manufacture of machines, utensils, &c.; cast steel and wares thereof; hardened iron, for manufacture of screw plates of firearms; iron wire, for the manufacture of nails; part of machinery, unfinished, as fire-boxes for locomotives, boiler bottoms of copper, for sugar refining; copper tubes for locomotive boilers; iron tubes for steamboat boilers; steel springs for railway carriages and rough wheels, tires and axles for locomotives, are admitted temporarily free of duty, to be re-exported after completion of manufacture.

METALS, UNWROUGHT AND WROUGHT;—
IRON AND STEEL.—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.		
	Iron :	<i>Frs. cts.</i>		<i>£. s. d.</i>		
	Chips and filings, and slag or dross from the forge - - - - -	Free	-	Free.	-	-
	Cast, rough, in mass, or moulded for ships' ballast, and old broken cast iron - - -	100 kilos.	1 50	Cwt.	0 0	7½
	Purified, called "mazée," and old broken wrought iron - - - - -	"	1 50	"	0 0	7½
	In bars, square, round, or flat; rails of all forms and sizes; angle and T-iron; axles and tires in the rough - - -	"	5 00	"	0 2	0½
	Wrought, crude, in lumps or prisms, not freed from dross, containing 4 % or more of scories - - - - -	"	4 50	"	0 1	10
	Ditto, ditto, other kinds - - - - -	"	5 00	"	0 2	0½
	Machine iron - - - - -	"	6 00	"	0 2	5¼
	Hoops exceeding one millimetre in thickness - - - - -	"	6 00	"	0 2	5¼
	Ditto, of the thickness of one millimetre or less - - - - -	"	7 50	"	0 3	0½
	Sheet, rolled or hammered, exceeding one millimetre in thickness, not cut - - -	"	7 00	"	0 2	10¼
	Ditto, ditto, cut to any shape - - - - -	"	7 50	"	0 3	0½
	Thin sheet, and black iron in sheets of one millimetre or less in thickness, cut to any shape - - - - -	"	10 00	"	0 4	0¾
	Ditto, ditto, not cut - - - - -	"	9 00	"	0 3	8
FRANCE -	Tinned (tin plates), or coated with zinc, lead, or copper - - - - -	"	12 00	"	0 4	10¼
	Iron wire, plain or tinned, coppered or zincd, not exceeding ½ millimetre in diameter - - - - -	"	10 00	"	0 4	0¾
	Ditto, ditto, other kinds - - - - -	"	6 00	"	0 2	5¼
	Steel :					
	In bars of all kinds, and hoop steel - - -	"	9 00	"	0 3	8
	Rails, axles or tires in the rough - - -	"	6 00	"	0 2	5¼
	In sheet and bands, uncut :					
	Brown, hot rolled, exceeding half a millimetre in thickness - - - - -	"	9 00	"	0 3	8
	Ditto, ditto, of or less than half a millimetre in thickness - - - - -	"	15 00	"	0 6	1
	White, cold rolled, of any thickness - - -	"	15 00	"	0 6	1
	<i>Note.</i> —Steel in sheets and bands cut out or trimmed in any way pays 10 % more than if uncut.					
	Steel wire, including wire for instruments - - -	"	20 00	"	0 8	2
	Old broken steel - - - - -	"	3 00	"	0 1	2½

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
FRANCE— <i>Continued.</i>	Iron Manufactures:	<i>Frs. cts.</i>	<i>£. s. d.</i>
	Of Cast Iron:		
	Moulded, not turned or polished:		
	Chairs for railways, plates, and other castings from the open mould -	100 kilos. 2 50	Cwt. 0 1 0½
	Cylindrical pipes (straight), rafters, columns, solid or hollow, gas retorts, solid bars, gratings and hearth plates, connecting rods, framework of machines, and other articles without ornaments or fittings -	" 3 25	" 0 1 3¼
	Hollow ware, and all other manufactures not included in the two preceding classes - - - -	" 4 00	" 0 1 7½
	Polished, or turned - - - -	" 6 00	" 0 2 5½
	Tinned, enamelled or varnished - -	" 10 00	" 0 4 0¼
	Rough articles of malleable cast iron -	" 8 00	" 0 3 3
	Of wrought iron:		
	Iron wares (heavy), beams and girders; knees and girders for ships; ironwork for carts and wagons; hinges, clamps, large bolts, braces and other fastenings for doors and windows, not polished nor turned; solid gratings, bedsteads, garden seats and furniture, with or without ornaments or adjuncts of cast iron, steel or copper - -	" 8 00	" 0 3 3
	Locksmiths' wares, including iron locks or padlocks of all sorts, bolts and hinges of sheet iron, latches and flat bolts, and other articles in wrought or sheet iron for door and window fastenings, &c., filed or turned - -	" 12 00	" 0 4 10½
	Wood screws, rings or hooks with screw threads:		
	7 millimetres, or less, in diameter -	" 10 80	" 0 4 4½
	Above 7 millimetres in diameter -	" 7 20	" 0 2 11
	Screws, screw-bolts, and nuts - -	" 8 00	" 0 3 3
	Nails forged by machinery - - -	" 8 00	" 0 3 3
	" " by hand - - - -	" 12 00	" 0 4 10½
	Tubes of wrought iron, simply welded, of 9 millimetres (1-3rd inch) or more in interior diameter	" 9 90	" 0 4 0¼
	" " of less than 9 millimetres -	" 18 00	" 0 7 4
	" " lap-welded - - - -	" 18 00	" 0 7 4
	Pittings for tubes of all kinds - -	" 18 00	" 0 7 4
	Household and other articles, not specified, of wrought or sheet iron:		
	Polished or painted - - - -	" 14 00	" 0 5 8
	Enamelled, varnished, or tinned -	" 16 00	" 1 6 6

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
FRANCE— Continued.	Iron Manufactures— <i>Continued.</i>	<i>Frs. cts.</i>	<i>£. s. d.</i>
	Articles made partly of Cast and partly of Wrought Iron :		
	Not polished :		
	If the weight of wrought iron is less than half the total weight -	100 kilos. 4 50	Cwt. 0 1 10
	If half or more than half the weight be of wrought iron -	" 7 20	" 0 2 11
	Polished, enamelled or varnished, or with ornaments or adjuncts of copper, brass or steel - - -	" 10 80	" 0 4 4½
	Anchors, cables, chains, &c. - - -	" 8 00	" 0 3 3
	Cables of steel wire - - - -	" 25 00	" 0 10 2
	<i>Note.</i> —Materials and articles for the construction and fitting of merchant vessels are admitted free under certain conditions.		
	Steel Wares :		
	Small articles of ornament, such as beads, purse furniture, brooches, and thimbles	" 20 00	" 0 8 2
	Household articles and other wares of pure steel not enumerated - - -	" 20 00	" 0 8 2
	Needles for sewing, less than 5 centimetres (1·95 inches) in length - - -	" 200 00	" 4 1 3
	" " of or more than 5 centimetres in length - - -	" 100 00	" 2 0 8
	Tools of pure iron with or without handles	" 10 00	" 0 4 0½
	" of iron tipped with steel, with or without handles - - -	" 13 50	" 0 5 6
	" of pure steel, and other tools unenumerated - - - -	" 20 00	" 0 8 2
	Instruments, surgical, mathematical, astronomical, chemical, &c. - - - -	Free	Free.
	Wire netting with meshes exceeding 2 centimetres - - - -	100 kilos. 8 00	Cwt. 0 3 3
	" " less than 2 centimetres - - -	" 10 00	" 0 4 0½
	Barbed fence wire - - - -	" 14 00	" 0 5 8
	Wire gauze of iron or steel - - - -	" 10 00	" 0 4 0½
	Buttons - - - - -	" 40 00	" 0 16 3
	Pins of all kinds - - - - -	" 50 00	" 1 0 4
	Fish-hooks of all kinds - - - - -	" 50 00	" 1 0 4
	Metal pens, other than gold or silver - -	" 100 00	" 2 0 8
	Knitting needles, bodkins, and similar articles - - - - -	" 25 00	" 0 10 2

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
FRANCE— <i>Continued.</i>	Steam Boilers, including the Furnace :	<i>Frs. cts.</i>	<i>£. s. d.</i>
	Of sheet iron, cylindrical or spherical, not tubular, but with or without 1, 2, or 3 heating tubes - - - -	100 kilos. 8 00	Cwt. 0 3 3
	Tubular, of sheet iron, with tubes of wrought iron, copper, or brass, or of sheet iron riveted, and all other iron boilers not of cylindrical or spherical shape - - - -	" 12 00	" 0 4 10½
	Of sheet steel of every shape - - -	" 25 00	" 0 10 2
	Distilling apparatus, sugar-pans, and copper boilers - - - -	" 10 00	" 0 4 0½
	Gasometers, open boilers, furnaces, and stoves of sheet iron, or of cast and sheet iron - - - -	" 8 00	" 0 3 3
	Machine tools containing 75 per cent. and more of cast iron - - - -	" 6 00	" 0 2 5½
	Ditto - ditto, 50 to 75 per cent. (exclusive) - - - -	" 10 00	" 0 4 0½
	Ditto - ditto, less than 50 per cent. - -	" 15 00	" 0 6 1
	Detached Parts of Machines :		
	Sheets and fillets of cards on leather, india-rubber, or other materials, fitted -	" 50 00	" 1 0 4
	" " " not fitted -	" 20 00	" 0 8 2
	Reeds or dents of reeds of iron or copper	" 30 00	" 0 12 2
	Other than the foregoing :		
	Of cast iron, polished, filed, or adjusted - - - -	" 6 00	" 0 2 5½
	Of wrought iron polished, filed, adjusted, or not, without distinction as to weight, including axles, springs, and tires of wheels - - - -	" 9 00	" 0 3 8
	Of steel, polished, filed, adjusted, or not :		
	Weighing more than 1 kilogramme - - - -	" 10 00	" 0 4 0½
	Weighing 1 kilogramme or less -	" 20 00	" 0 8 2
	Of copper, pure or mixed with other metals - - - -	" 20 00	" 0 8 2
	Steel springs for carriages, waggons, and locomotives - - - -	" 10 00	" 0 4 0½
	Arms and ammunition. <i>See page 238.</i>		
	Cutlery. <i>See page 112.</i>		
	Machinery. <i>See page 106.</i>		

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
PORTUGAL	Iron :		£. s. d.
	Cast-iron, raw - - - - -	* (a) 2% <i>ad val.</i>	2% <i>ad valorem.</i>
	Hammered or rolled, not manufactured -	* (a) 2% <i>ad val.</i>	2% <i>ad valorem.</i>
	Ditto - ditto, tinned (tin plates), gal-		
	vanised, or coated with lead or zinc,		
	plain, printed, painted, or prepared in		
	any manner - - - - -	Kilog. 003	Cwt. 0 0 8½
	Wire - - - - -	" * (b) 002	" 0 0 5½
	Wire covered with wool, silk, cotton,		
	linen, or paper - - - - -	" 500	" 5 14 4
	Iron manufactures :		
	Cast :		
	Nails - - - - -	" * (c) 050	" 0 11 5
	Tubes of all kinds - - - - -	" 015	" 0 3 5
	Cast-iron manufactures, not otherwise		
	specified, exceeding 100 kilogrammes		
	in weight - - - - -	" 010	" 0 2 3½
	Other cast-iron manufactures, in the		
	rough or simply painted - - - - -	" * (d) 040	" 0 9 1½
	Ditto - ditto, polished, gilt, silvered,		
	varnished, enamelled, or coated with		
	tin, copper, or zinc - - - - -	" * (e) 080	" 0 18 3½
	Hammered or rolled :		
	Nails, including wire nails and those		
	with brass heads - - - - -	" * (c) 050	" 0 11 5
	Tubes of all kinds - - - - -	4% <i>ad valorem</i>	4% <i>ad valorem.</i>
	Chains not otherwise specified - - -	Kilog. 015	Cwt. 0 3 5
	Wrought-iron manufactures not other-		
	wise specified, exceeding 100 kilo-		
	grammes in weight - - - - -	" * (h) 020	" 0 4 6½
	Other wrought-iron manufactures, in		
	the rough or simply painted - - -	" * (f) 100	" 1 2 10
	Ditto - ditto, polished, gilt, silvered,		
	varnished, enamelled, or coated with		
	tin, copper, or zinc - - - - -	" * (g) 160	" 1 16 7
	Tin-plate manufactures of all kinds -	" 350	" 4 0 0
	Manufactures of iron wire - - - - -	" 070	" 0 16 0
	Steel :		
	Cast or wrought, not otherwise specified -	* (a) 2% <i>ad val.</i>	2% <i>ad valorem.</i>
	Springs for vehicles - - - - -	Kilog. 030	Cwt. 0 6 10
	Steel wire - - - - -	" 070	" 0 16 0
	" " round, for umbrella frames,		
	without ornaments or ad-		
	juncts of wrought iron - - - - -	" 020	" 0 4 6½
	" " grooved on one side, for um-		
	brella frames, without orna-		
	ments or adjuncts of wrought		
	iron - - - - -	" 035	" 0 8 0
	Steel manufactures not otherwise speci-		
	fied - - - - -	" 240	" 2 14 10

* See note on next page.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
PORTUGAL— Continued.	Pins and hooks and eyes - - - -	Kilog. <i>Reis.</i> * (i) 100	Cwt. £. s. d. 1 2 10
	Buttons - - - - -	" * (m) 400	" 4 11 6
	Surgical instruments and apparatus, entire or in separate pieces - - - -	22 % <i>ad valorem</i>	22 % <i>ad valorem</i> .
	Mathematical, optical, and scientific instru- ments and apparatus, entire or in separate pieces - - - - -	7 % <i>ad valorem</i>	7 % <i>ad valorem</i> .
	Tools, implements, utensils, and detached parts of machinery, not otherwise speci- fied, for use in art, science, or industry, and for steam engines - - - -	Kilog. * (h) 0·20	Cwt. 0 4 6½
	Ditto - ditto, for use in agriculture and in gardening - - - - -	" * (l) 002	" 0 0 5½
	Arms and ammunition. See page 238.		
	Cutlery. See page 113.		
	Machinery. See page 107.		
	Iron, Cast :	<i>Pes. cts.</i>	
SPAIN - -	In pigs, and old cast-iron - - -	100 kilos. 2 00	Cwt. 0 0 9½
	Cast-iron tubes of all sorts - - -	" 3 50	" 0 1 5
	Rough bars ("tochos") - - - -	" 3 50	" 0 1 5
	Iron and Steel, Wrought :		
	Old broken - - - - -	" 2 50	" 0 1 0½
	Rails - - - - -	" 4 55	" 0 1 10½
	Bars and hoops, of all kinds - - -	" 8 65	" 0 3 6½
	Plates of not less than six millimetres in thickness, and rivets - - - -	" 6 70	" 0 2 8½
	Plates of less than six millimetres in thickness; also axletrees, tires, plates, and springs for carriages - - -	" 8 65	" 0 3 6½
	Wire - - - - -	" 6 55	" 0 2 8
	Wire gauze, not further manufactured -	" 15 00	" 0 6 1
	Tubes - - - - -	" 8 50	" 0 3 5
	Nails and screws, with or without brass heads - - - - -	" 14 85	" 0 6 0
	Large pieces of iron and steel used for building purposes, bridges, &c., and consisting of bars, or of bars and plates riveted together - - - - -	" 11 25	" 0 4 7

* *Note.*—In addition to these rates a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable as follows:—(a) from 2% to 4% *ad valorem*; (b) from 2 to 3 reis; (c) from 50 to 55 reis; (d) from 40 to 42 reis; (e) from 80 to 85 reis; (f) from 100 to 108 reis; (g) from 160 to 200 reis; (h) from 20 to 22 reis; (i) from 100 to 110 reis; (k) from 20 to 25 reis; (l) from 2 to 4 reis; and (m) from 400 to 440 reis.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Pes. cts.</i>	<i>£. s. d.</i>
SPAIN— <i>Continued.</i>	Iron Wares :		
	Of Cast Iron :		
	Common - - - - -	100 kilos. 6 10	Cwt. 0 2 5 $\frac{3}{4}$
	Fine, polished or enamelled, or with ornaments of common metals - -	" 11 80	" 0 4 10
	Of wrought-iron, not otherwise specified, including enamelled articles and wares in combination with other metals -	" 19 84	" 0 8 1
	Tin plate - - - - -	" 13 85	" 0 5 7 $\frac{1}{2}$
	" manufactures thereof not other- wise specified - - -	" 50 95	" 1 0 8
	Iron and Steel Wares :		
	Needles, steel pens, watch works, and other similar articles of iron or steel -	Kilog. 3 00	" 6 1 11
	Articles of steel, not otherwise specified -	100 kilos. 19 84	" 0 8 1
	<i>Note.</i> —Instruments, mathematical, surgical, physical, &c., are charged according to the material which pre- dominates in weight.		
	Arms and ammunition. <i>See</i> page 238.		
	Cutlery. <i>See</i> page 113.		
	Machinery. <i>See</i> page 108.		
ITALY - -		<i>Lire cts.</i>	
	Old broken iron or steel, scrap, and filings -	100 kilos. 1 00	" 0 0 4 $\frac{1}{2}$
	Iron, Cast :		
	Pig - - - - -	" 1 00	" 0 0 4 $\frac{1}{2}$
	Manufactured, in rough castings :		
	Articles for furniture, for ornament, or for domestic use - - - -	" 8 00	" 0 3 3
	Other articles - - - - -	" 5 00	" 0 2 0 $\frac{1}{2}$
	Manufactured in castings, planed, turned, or otherwise worked :		
	Articles for furniture, for ornament, or for domestic use - - -	" 10 00	" 0 4 0 $\frac{3}{4}$
	Other articles - - - - -	" 7 00	" 0 2 10 $\frac{1}{4}$
	Manufactured in castings, tinned, ena- melled, varnished, japanned, &c., or with fittings of other metals :		
	Articles for furniture, for ornament, or for domestic use - - -	" 18 00	" 0 7 3 $\frac{1}{2}$
	Other articles - - - - -	" 12 00	" 0 4 10 $\frac{1}{2}$
	Raw iron in blooms, and steel in ingots -	" 4 00	" 0 1 7 $\frac{1}{2}$

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Live cts.</i>	<i>£. s. d.</i>
ITALY— <i>Continued.</i>	Iron and Steel, Wrought:		
	Hammered or rolled in rods, or bars of any section, including bars or rods of tempered steel:		
	Not having in section any diameter or side of, or less than, 7 millimetres - - - - -	100 kilos. 6 50	Cwt. 0 2 7½
	Having in section one or more sides or diameters of 7 millimetres or less, but exceeding five millimetres - - - - -	" 7 50	" 0 3 0½
	Having in section one or more sides or diameters of 5 millimetres or less (excluding wire) - - -	" 9 00	" 0 3 7½
	Wire, including wire of tempered steel:		
	Having a diameter of from 1½ up to 5 millimetres - - - - -	" 12 00	" 0 4 10½
	Having a diameter of 1½ millimetres or less - - - - -	" 15 00	" 0 6 1
	Sheets and plates, having a thickness of:		
	4 millimetres and above - - -	" 7 00	" 0 2 10½
	From 1½ to 4 millimetres - - -	" 10 00	" 0 4 0½
	1½ millimetres or less - - -	" 12 00	" 0 4 10½
	Tubes having a thickness of:		
	4 millimetres and above - - -	" 12 00	" 0 4 10½
	From 1½ to 4 millimetres - - -	" 15 00	" 0 6 1
	1½ millimetres or less - - -	" 17 00	" 0 6 11
	Forged or cast in anchors, axles, anvils, and other rough manufactures:		
	Weighing 50 kilogrammes or more -	" 10 00	" 0 4 0½
	Weighing less than 50 kilogrammes -	" 12 00	" 0 4 10½
	Nails of iron or steel - - -	" 10 00	" 0 4 0½
	Rails of iron or steel - - -	" 6 00	" 0 2 5½
	Iron and Steel of second fabrication (manufactured articles):		
	Heavy articles (<i>grossi</i>):		
	Planed, filed, turned, drilled, &c., over a small part only of the surface - - - - -	" 10 50	" 0 4 3½
	Ditto, ditto, over the whole or a large part of the surface - - -	" 13 50	" 0 5 5½
	Articles tinned or varnished, or coated with lead or zinc - - - - -	" 15 50	" 0 6 3½
	Articles oxidised, enamelled, nickeled, or lacquered, with fittings of other metals, or combined with glass or ceramic products - - - - -	" 20 00	" 0 8 2

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY— Continued.	Iron and Steel of second fabrication (manufactured articles)— <i>Continued.</i>	<i>Lire cts.</i>	<i>£. s. d.</i>
	Lighter articles (<i>piccoli</i>):		
	Planed, filed, turned, drilled, &c., over a small part only of the surface - - - - -	100 kilos. 15 50	Cwt. 0 6 3½
	Ditto, ditto, over the whole or a large part of the surface - - - - -	" 17 50	" 0 7 1
	Articles tinned or varnished, or coated with lead or zinc - - - - -	" 17 50	" 0 7 1
	Articles oxidised, enamelled, nicked, or lacquered, or with fittings of other metals, or combined with glass or ceramic products - - -	" 30 00	" 0 12 2
	Sheet or plate iron, coated with lead or zinc, or galvanized:		
	Plain, having a thickness of:		
	More than 1½ millimetres - - -	" 13 00	" 0 5 3
	1½ millimetres or less - - - -	" 15 00	" 0 6 1
	Manufactured:		
	Plain, having a thickness of:		
	More than 1½ millimetres - - -	" 19 00	" 0 7 9
	1½ millimetres or less - - - -	" 21 00	" 0 8 6
	Combined with other materials, the sheet iron having a thickness of:		
	More than 1½ millimetres - - -	" 23 00	" 0 9 4
	1½ millimetres or less - - - -	" 25 00	" 0 10 2
	Sheet or plate iron, coated with tin (tin-plate) or copper, or oxidised:		
	Plain, having a thickness of:		
	More than 1½ millimetres - - -	" 14 00	" 0 5 8½
	1½ millimetres or less - - - -	" 18 00	" 0 7 4
	Manufactured:		
	Plain, having a thickness of:		
	More than 1½ millimetres - - -	" 20 00	" 0 8 2
	1½ millimetres or less - - - -	" 22 00	" 0 8 11
	Combined with other materials, the sheet iron having a thickness of:		
	More than 1½ millimetres - - -	" 24 00	" 0 9 9
	1½ millimetres or less - - - -	" 26 00	" 0 10 7

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Lire cts.</i>	<i>£. s. d.</i>
	Steel springs of all kinds - - - -	100 kilos. 18 00	Cwt. 0 7 4
	Tools and implements of iron or steel:		
	Common:		
	Axes, ploughs, harrows, agricultural im- plements in general, trowels, hammers, crowbars, vices, spades, picks, &c. -	" 13 50	" 0 5 5 $\frac{3}{4}$
	The same, polished, varnished, galva- nised, or coated with tin, zinc, lead, or copper, garnished or not with other metals, but not lacquered, enamelled, or burnished - - -	" 15 50	" 0 6 4
	The same, enamelled, lacquered, or oxi- dised, but not burnished (excluding small wares) - - - -	" 20 00	" 0 8 2
	Fine:		
	Scythes and sickles - - - -	" 12 00	" 0 4 10 $\frac{1}{2}$
	Burnishing tools, graving tools, turn- screws, composing sticks, shears, tools for the use of shoemakers, gilders, carpenters, smiths, farriers, hairdressers, and other artizans, &c. -	" 17 50	" 0 7 1
	The same, polished, galvanised, or coated with zinc, copper, tin, or lead, or garnished with other metals -	" 17 50	" 0 7 1
	The same, enamelled, lacquered, or oxi- dised, but not burnished (excluding small wares) - - - -	" 22 00	" 0 8 11
	Files and rasps:		
	Having per linear centimetre, measured at right angles (<i>normalmente</i>) to the cuttings:		
	1 to 10 cuttings - - - -	" 14 00	" 0 5 8
	11 to 20 cuttings - - - -	" 16 00	" 0 6 6
	21 cuttings and above - - - -	" 20 00	" 0 8 2
	Wire gauze - - - - -	15 lire per 100 kilos. (6s. 1d. per cwt.) above the duty on the wire of which composed.	
	Articles of iron and steel, burnished - -	100 kilos. 80 00	Cwt. 1 12 6
	Needles and pins - - - - -	" 100 00	" 2 0 8
	Instruments, optical, mathematical, surgical, physical, &c. - - - - -	" 30 00	" 0 12 2
	Card furniture (for carding machines) -	" 70 00	" 1 8 5
	Boilers for machinery:		
	Tubular - - - - -	" 14 00	" 0 5 8
	Other kinds - - - - -	" 12 00	" 0 4 10 $\frac{1}{2}$
	Machine tools for working wood and metals	" 9 00	" 0 3 8
	Detached parts of machines other than sewing machines - - - - -	" 11 00	" 0 4 5 $\frac{1}{2}$
	Apparatus for heating, refining, distilling, &c. - - - - -	" 18 00	" 0 7 3 $\frac{3}{4}$
	Arms and ammunition. See page 239.		
	Cutlery. See page 113.		
	Machinery. See page 108.		

ITALY—
Continued.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
AUSTRIA- HUNGARY.	Iron and steel, unmanufactured:	<i>Fls. kr.</i>	<i>£. s. d.</i>
	Old, broken, and refuse; also raw iron -	100 kilos. 0 80	Cwt. 0 0 9½
	Iron filings and hammer slag - - -	Free	Free.
	Bloom-iron and ingots - - -	100 kilos. 1 60	Cwt. 0 1 7½
	Iron and steel, in bars, wrought:		
	Not shaped - - - - -	" 2 75	" 0 2 9½
	Shaped - - - - -	" 3 50	" 0 3 6½
	Rails for railways - - - - -	" 2 75	" 0 2 9½
	Sheet and plate iron, plain, having a thickness of:		
	1 millimetre and above - - - -	" 4 00	" 0 4 0¾
	From 0·4 millimetre up to 1 milli- metre - - - - -	" 5 00	" 0 5 1
	Less than 0·4 millimetre - - -	" 6 00	" 0 6 1
	Ditto, dressed, having a thickness of:		
	0·4 millimetre, and above - -	" 6 00	" 0 6 1
	Less than 0·4 millimetre - - -	" 7 00	" 0 7 1
	Ditto, polished, varnished, or coated with tin, copper, zinc, lead or nickel:		
	Having a thickness of 0·4 millimetre, and above - - - - -	" 8 00	" 0 8 2
	Less than 0·4 millimetre in thick- ness - - - - -	" 10 00	" 0 10 2
	Ditto, designed or lacquered - - -	" 12 00	" 0 12 2
	Wire, having a thickness of:		
	1½ millimetres, and above - - -	" 4 00	" 0 4 0¾
	From ½ millimetre up to 1½ milli- metres - - - - -	" 5 00	" 0 5 1
	Less than ½ millimetre - - -	" 6 00	" 0 6 1
	Varnished, or coated with copper, zinc, tin, lead, or nickel - - - -	" 8 00	" 0 8 2
	Iron and steel, manufactures:		
	Common cast iron wares:		
	(a) Rough unfinished goods - - -	" 2 00	" 0 2 0½
	(b) Scoured or coarsely painted; per- forated, or polished, turned, or planed in some few places; also coarse orna- mental wares of cast iron - - -	" 4 00	" 0 4 0¾
	(c) Polished, turned, planed, coated with copper, tin, zinc, lead, enamelled or finely painted - - - - -	" 8 50	" 0 8 8
	<i>Note.</i> —The above wares, of the descriptions mentioned under (b) and (c), combined with wood, or with joining parts of wrought iron, pay the same duties.		

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
AUSTRIA- HUNGARY— Continued.	Iron and steel manufactures—Continued.	<i>Fls. kr.</i>	<i>£. s. d.</i>
	Common iron and steel wares, viz., wares of malleable cast iron, cast steel, wrought iron or steel, not otherwise specified:		
	Rough or scoured - - - - -	100 kilos. 4 00	Cwt. 0 4 0 $\frac{3}{4}$
	Coarsely painted, perforated, or polished, turned, or planed in some few places, or cut for screw joints; also with screw bolts and nuts -	" 5 00	" 0 5 1
	Polished, turned, planed, coated with copper, tin, zinc, lead, or finely painted - - - - -	" 8 50	" 0 8 8
	<i>Note.</i> —The above wares in combination with wood or cast iron, pay the same duties.		
	Wrought iron tubes and tube joints -	" 6 50	" 0 6 7
	Scythes and sickles, in combination with wood or not - - - - -	" 6 50	" 0 6 7
	Nails, except horse-shoe nails and tacks; also wire nails - - - - -	" 6 50	" 0 6 7
	Perforated or hollowed plate and sheet iron, and wares of sheet iron - -	" 6 00	" 0 6 1
	Wheels for railways, with or without axles - - - - -	" 6 00	" 0 6 1
	Wrought iron kettles and steam boilers -	" 8 50	" 0 8 8
	Articles of sheet iron, not specially mentioned, coated with copper, tin, zinc, or lead, or finely painted - - - -	" 15 00	" 0 15 3
	Fastenings for doors and windows, such as hinges, bolts, &c.; springs for carriages; pitchforks weighing at least 2 kilogrammes each; hoes and shovels; rough, scoured, or polished in some few places, or combined or not with wood - - - - -	" 7 00	" 0 7 1
	Wire rope, wire brushes, sieve-bottoms, and other coarse manufactures of wire, made of wire of a thickness of 1 $\frac{1}{2}$ millimetres and above - - - - -	" 8 00	" 0 8 2
	Unpolished saws, files and rasps having a length of 25 centimetres or more, gimlets, hammers, axes, pincers, pliers, cutting pliers, pitchforks other than those mentioned above, scales and parts thereof, locks and parts thereof, keys, horseshoe nails, ticks, screws of a thickness of at least 5 millimetres; all the foregoing, not otherwise mentioned, whether in combination with wood or not - - - - -	" 10 00	" 0 10 2

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
AUSTRIA- HUNGARY— <i>Continued.</i>	Iron and steel manufactures— <i>Continued.</i>	<i>Fls. kr.</i>	<i>£. s. d.</i>
	Polished saws, files and rasps of a length of less than 25 centimetres, planes, chisels, awls, common knives and shears for use in agriculture and industry (including common machine knives), finished tools of all kinds weighing less than 500 grammes each, screws of a thickness of less than 5 millimetres; all the foregoing, not otherwise mentioned, whether in combination with other materials or not - - - - -	100 kilos. 20 00	Cwt. 1 0 4
	Fine iron and steel wares:		
	Art castings and ornaments of cast iron, parts of cutlery in the rough, articles of wire not specially mentioned, and articles of iron or steel in combination with other materials so far as not mentioned below, and provided that they cannot be classed as small fancy wares -	„ 15 00	„ 0 15 3
	Articles polished, lacquered, nicked, or enamelled (other than enamelled wares of cast iron, common), wire of iron or steel covered with textile materials, weavers' reeds and dents, cards for carding machines, childrens' toys, skates, and furniture of iron or steel upholstered and covered or finely ornamented -	„ 25 00	„ 1 5 5
	Card furniture (for carding machines) -	„ 20 00	„ 1 0 4
	Steel pens, springs (with the exception of watch springs and springs for carriages or for furniture), pins, crochet and knitting needles, lace tags, hooks and eyes, buckles, buttons, fish-hooks, thimbles, and other similar small articles, also sewing needles having a length of 5 centimetres and above - - -	„ 50 00	„ 2 10 10
	Sewing needles having a length of less than 5 centimetres - - - - -	„ 100 00	„ 5 1 8
	Instruments, optical, mathematical, surgical, &c. - - - - -	- Free -	- Free.
	Arms and ammunition. <i>See page 239.</i>		
	Cutlery. <i>See page 114.</i>		
	Machinery <i>See page 108.</i>		

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SWITZERLAND	Iron and steel:	<i>Frs. cts.</i>	<i>£. s. d.</i>
	Iron or steel, in pigs or blooms, old, broken, and scrap iron, &c. - - -	100 kilos. 0 10	Ton 0 0 9 $\frac{3}{4}$
	Hammered, rolled, or drawn iron or steel:		
	Rails for railways, bars, rods, plates, sheets, and special shapes, not otherwise mentioned - - -	" 0 60	Cwt. 0 0 3
	Rails for railways weighing less than 15 kilos. per metre; special shapes with a maximum transverse section of less than 6 centimetres; rods of less than 7 $\frac{1}{2}$ centimetres in diameter; wire rope not otherwise mentioned; rectangular plates and sheets of less than 36 square centimetres in section	" 1 70	" 0 0 8 $\frac{1}{4}$
	Wire rope, in coils, of more than five millimetres and less than 11 millimetres in thickness - - -	" 1 30	" 0 0 6 $\frac{1}{2}$
	Sheet iron of less than three millimetres in thickness, coated or not with lead, zinc, copper, or nickel -	" 3 00	" 0 1 2 $\frac{1}{2}$
	Tin plates - - - - -	" 3 00	" 0 1 2 $\frac{1}{2}$
	<i>Note.</i> —All iron plates of 25 centimetres or more in width are treated as sheet iron.		
	Wire (including rods of a maximum diameter of nine millimetres), coated or not with lead, tin, zinc, copper, or nickel - - - - -	" 4 00	" 0 1 7 $\frac{1}{2}$
	Cast Iron or Steel Wares:		
	Very coarse and in the rough, such as chairs for railways, stoves, weights, tubes, &c. - - - - -	" 2 50	" 0 1 0 $\frac{1}{4}$
	Other manufactures of cast iron, including rough castings with ornamentation or in combination with other metals; also all cast iron wares painted, polished, varnished, bronzed, or enamelled -	" 5 00	" 0 2 0 $\frac{1}{2}$
	Wrought Iron or Steel Wares:		
	Tubes and pipes in the rough - - -	" 0 60	" 0 0 3
	Very coarse wares in the rough: as rough tools; plough-shares; axles for carriages; anvils; tubes and pipes of all sorts, riveted, soldered, or galvanised; points and crossings for railways; coupling irons, &c. - - - -	" 3 00	" 0 1 2 $\frac{3}{4}$
	Common; rough, turned, filed, planed, or dressed with preservative paint, tarred or tinned, in combination with wood or not; including chains, nails, rivets, tools of all kinds, so far as they cannot be classed as cutlery, manufactures of tin plate, locks, screws, bolts, nuts, &c. - - - - -	" 7 00	" 0 2 10 $\frac{1}{2}$

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SWITZERLAND —Continued.	Wrought Iron or Steel Wares— <i>Continued.</i>	<i>Frs. cts.</i>	<i>£. s. d.</i>
	Fine; painted, polished, varnished, or enamelled, combined or not with other materials - - - - -	100 kilos. 20 00	Cwt. 0 8 2
	Ditto, coated with nickel - - - - -	" 30 00	" 0 12 2
	<i>Note.</i> —Articles composed partly of cast and partly of wrought iron, are chargeable under the foregoing cate- gories, according as the cast or wrought iron predominates in the weight.		
	Girders, bridges, and detached parts thereof, not otherwise specified - - - - -	" - 4 00	" 0 1 7½
	Instruments, surgical, mathematical, astro- nomical, &c. - - - - -	" 16 00	" 0 6 6
	Agricultural implements, such as ploughs, harrows, &c. - - - - -	6 % <i>ad valorem</i>	6 % <i>ad valorem.</i>
	Scales of all sorts - - - - -	100 kilos. 4 00	Cwt. 0 1 7½
	Cards for carding machines, and card fur- niture - - - - -	" 16 00	" 0 6 6
	Engraved cylinders and plates for printing	" 4 00	" 0 1 7½
	Cylinders and plates for printing, not en- graved - - - - -	" 2 00	" 0 0 9¾
	Detached parts of machines in the rough -	" 2 00	" 0 0 9¾
	Detached parts of arms in the rough -	" 10 00	" 0 4 0¾
	Arms and ammunition. <i>See</i> page 239.		
	Cutlery. <i>See</i> page 114.		
	Machinery. <i>See</i> page 109.		
GREECE	Iron :	<i>Drs. lep.</i>	
	Pig - - - - -	Free - -	Free.
	Cast or wrought; in bars, plates of all dimensions and for all purposes, angle iron, sheet iron, and hoop iron; also sheet iron painted or varnished - - -	Free - -	Free.
	Tubes, T-iron, and iron in other shapes, for the construction of buildings, &c. -	Oke 0 05	Cwt. 0 1 7½
	Rails for railways, points, bridges, bolts, chains and other railway iron - - -	Free - -	Free.
	Tinned plates - - - - -	Free - -	Free.
	Iron wire - - - - -	Free - -	Free.
	Unwrought iron not specially mentioned	Free - -	Free.
	Iron Wares :		
	Articles of iron for use in the construction of ships, such as plates, chains, pumps, anchors, windlasses, iron bands for masts or yards, &c. - - - - -	Free - -	Free.
	Iron safes - - - - -	Oke 0 20	Cwt. 0 6 5
	Agricultural implements of iron, in com- bination with wood or not - - - - -	Free - -	Free.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.	
	Iron Wares— <i>Continued.</i>		<i>Drs. lep.</i>	<i>£. s. d.</i>	
	Nails and screws - - - - -	Oke	0 15	Cwt.	0 4 9½
	Springs for furniture - - - - -	-	-	-	Free.
	Wire gauze - - - - -	Oke	0 30	Cwt.	0 9 7½
	Bird-cages and similar articles of wire gauze - - - - -	"	2 00	"	3 4 0
	Small articles of cast iron, such as brackets, &c., for use in the manufac- ture of tables, desks, &c. - - - - -	"	0 40	"	0 12 9½
	Buttons and buckles - - - - -	"	0 40	"	0 12 9½
	Gas fittings of cast iron - - - - -	"	0 40	"	0 12 9½
	Cast-iron wares not otherwise mentioned, enamelled or tinned - - - - -	"	0 10	"	0 3 2½
	Needles for knitting or sewing, not polished or gilt - - - - -	"	0 25	"	0 8 0
	Ditto, polished or gilt - - - - -	"	0 50	"	0 16 0
	Padlocks and common locks of iron, with or without ornamentation of bronze - - - - -	"	0 60	"	0 19 2½
	Lamps of all sorts - - - - -	"	1 00	"	1 12 0
	Articles of wrought or sheet iron or tin- plate, for buildings, bridges, railways, and similar uses; filed, tinned, tarred, painted, varnished, or not; but not polished or gilt - - - - -	"	0 25	"	0 8 0
	Similar articles finely polished, gilt, or galvanised - - - - -	"	0 50	"	0 16 0
	Tin-plate wares not otherwise mentioned - - - - -	"	0 40	"	0 12 9½
GREECE— <i>Continued.</i>	Steel:				
	In pigs or blooms - - - - -	-	Free	-	Free.
	Plates, bars, or sheets - - - - -	-	Free	-	Free.
	Steel rails, and points for railways - - - - -	-	Free	-	Free.
	Steel wire - - - - -	-	Free	-	Free.
	Steel Wares:				
	Agricultural implements of steel, in com- bination with wood or not - - - - -	-	Free	-	Free.
	Files - - - - -	Oke	0 50	Cwt.	0 16 0
	Springs for carriages, railway and other - - - - -	"	0 10	"	0 3 2½
	Packing and knitting needles, and crochet hooks - - - - -	"	0 50	"	0 16 0
	Needles for sewing, in packets or cases (without allowance for the weight of the packets or cases) - - - - -	"	2 00	"	3 4 0
	All articles of steel not classed as fine wares, not otherwise mentioned - - - - -	"	0 50	"	0 16 0
	Fine steel wares, not otherwise mentioned - - - - -	"	2 00	"	3 4 0
	Instruments, surgical, mathematical, and anatomical - - - - -	-	Free	-	Free.
	Detached parts of machinery - - - - -	-	Free	-	Free.
	Detached parts of firearms, such as barrels, screw plates, &c., for pistols, revolvers, and other firearms, bullet moulds, and similar articles not specially mentioned - - - - -	Oke	2 00	Cwt.	3 4 0
	Arms and ammunition. <i>See page 239.</i>				
	Cutlery. <i>See page 114.</i>				
	Machinery. <i>See page 110.</i>				

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
TURKEY - -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA - -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
	Iron and Steel :		
	Iron, cast and wrought, in lumps, rods, round or square bars ; also in any form, not shaped for direct use ; old iron - -	<i>Lei. b.</i> Free	Free.
	Steel, cast in any form, not shaped for direct use - - - - -	Free	Free.
	Iron and steel rails of all kinds, and points - - - - -	Free	Free.
	Iron tires, and hoop iron generally - -	Free	Free.
	Sheet iron, hammered or rolled, not speci- ally mentioned - - - - -	Free	Free.
	Tin plates - - - - -	100 kilos. 3 50	Cwt. 0 1 5
	Sheet iron coated with copper, zinc, or lead, or only polished - - - - -	„ 5 00	„ 0 2 0½
ROUMANIA -	Steel plates and sheets, polished or not -	„ 10 00	„ 0 4 0½
	Iron wire, black, polished, or coated with tin, copper, zinc, or lead - - - - -	„ 5 00	„ 0 2 0½
	Steel wire and steel strings for musical instruments - - - - -	„ 20 00	„ 0 8 2
	Wire gauze for sieves or for other articles	„ 25 00	„ 0 10 2
	Iron and Steel Wares :		
	Coarse iron castings and parts of machines roughly cast, not farther manufactured, partly filed, polished, turned, or not ; including tubes, boilers, and castings for the construction of buildings, bridges, &c. - - - - -	Free	Free.
	Cooking utensils, household articles, &c., of cast iron, polished, enamelled, var- nished, or ornamented - - - - -	100 kilos. 24 00	Cwt. 0 9 9
	Ditto - ditto, gilt or silvered - - - -	„ 48 00	„ 0 19 6

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
	Iron and Steel Wares— <i>Continued.</i>	<i>Lei. b.</i>	<i>£. s. d.</i>
	Small articles of cast iron, ornamented, polished, varnished, or bronzed, combined or not with other common materials - - - - -	100 kilos. 40 00	Cwt. 0 16 3
	Wrought iron wares (" <i>ferronerie</i> "), including beams and other coarse pieces of iron, shaped for the construction of houses and bridges, not turned, filed, or polished - - - - -	" 6 00	" 0 2 5½
	Bolts and nails of wrought iron - -	" 10 00	" 0 4 0½
	Wire nails - - - - -	" 4 00	" 0 1 7½
	Screws of iron or steel, and screw bolts with or without nuts - - - -	" 10 00	" 0 4 1
	Large locks and padlocks, bolts hinges, and other fastenings for doors and windows - - - - -	" 30 00	" 0 12 2
	Tubes and pipes of wrought iron - -	" 5 60	" 0 2 3½
	Axles for carriages and waggons - -	" 4 00	" 0 1 7½
	Anchors and coarse chains for ships -	" 4 00	" 0 1 7½
	Other iron chains - - - - -	" 5 00	" 0 2 0½
	Gratings for gardens, courts, or balconies, not gilt or silvered - - - -	" 28 00	" 0 11 4½
	Common articles of black sheet iron, not polished, tinned, or enamelled, combined or not with cast iron - - -	" 24 00	" 0 9 9
	Safes or boxes of iron - - - -	" 25 00	" 0 10 2
	Iron bedsteads of all kinds whether painted, varnished, bronzed, or otherwise ornamented, or not; also iron furniture for rooms, gilt, silvered, upholstered, or not - - - - -	" 8 50	" 0 3 5½
	Detached parts of machines of wrought iron, weighing more than 25 kilos. -	" 18 00	" 0 7 3½
	Ditto - ditto, (a) of iron weighing less than 25 kilos., and (b) of steel without regard to weight - - - - -	" 30 00	" 0 12 2
	Tools and implements of iron, not polished, with or without wooden handles - - - - -	" 15 00	" 0 6 1

ROUMANIA—
Continued.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ROUMANIA— Continued.	Iron and Steel Wares—Continued.	<i>Lei. b.</i>	<i>£. s. d.</i>
	Tools and implemenis of steel, or steel and iron, polished, combined or not with other products such as tin-plate and wood - - - - -	100 kilos. 15 00	Cwt. 0 6 1
	Unenumerated articles of iron and steel, common, plain, not tinned, enamelled, or polished - - - - -	" 7 00	" 0 2 10
	Ditto - ditto. tinned or enamelled, but not polished - - - - -	" 15 00	" 0 6 1
	Unenumerated articles of iron and steel, semi-fine, polished, and combined or not with other products such as tin-plate and wood - - - - -	" 15 00	" 0 6 1
	Articles of sheet iron or tin-plate, painted, enamelled, or galvanised - - -	" 8 50	" 0 3 5½
	Fine articles of iron and steel (except cutlery and surgical instruments), polished, enamelled, or lacquered, and with or without combination with other common materials; including steel jewellery and metallic pens - - -	" 200 00	" 4 1 3
	Agricultural tools and instruments of all kinds, with or without handles - -	- Free -	- Free.
	Sewing needles of all kinds, knitting needles, fine crochet-hooks, and fish-hooks - - - - -	100 kilos. 160 00	Cwt. 3 5 0
	Pins, clasps, and hair-pins of iron - -	" 50 00	" 1 0 4
	Surgical instruments - - - -	- Free -	- Free.
	Detached parts of fire-arms other than arms of war - - - - -	100 kilos. 200 00	Cwt. 4 1 3
	Arms and ammunition. <i>See page 240.</i>		
	Cutlery. <i>See page 115.</i>		
	Machinery. <i>See page 110.</i>		
UNITED STATES	Iron, Cast :	<i>Dolls. cts.</i>	
	Iron in pigs, iron kentledge, spiegeleisen -	Lb. 0 00 ³ / ₁₀	Ton 1 8 0
	Scrap iron, cast or wrought - - -	" 0 00 ³ / ₁₀	" 1 8 0

Note.—Only waste or refuse iron that has been in actual use, and is fit only to be re-manufactured, is considered as scrap.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
UNITED STATES —Continued.	Iron, Hammered or Rolled :		
	In bars, comprising flat bars not less than 1-inch wide, nor less than 3-8ths of an inch thick - - - - -	<i>Doll. cts.</i> Lb. 0 00 ⁹ / ₁₀	£. s. d. Cwt. 0 3 8 ³ / ₄
	Ditto - ditto, less than 1-inch wide or less than 3-8ths of an inch thick - - -	" 0 01 ¹ / ₁₀	" 0 5 1 ¹ / ₂
	Ditto, square bars not less than 3-4ths of an inch square - - - - -	" 0 01	" 0 4 8
	Ditto - ditto, less than 3-4ths of an inch square - - - - -	" 0 01 ¹ / ₁₀	" 0 5 1 ¹ / ₂
	Rods not less than 3-4ths of an inch in diameter - - - - -	" 0 01	" 0 4 8
	Ditto, less than 3-4ths of an inch, but not less than 7-16ths of an inch in diameter - - - - -	" 0 01 ¹ / ₁₀	" 0 5 1 ¹ / ₂
	<i>Note.</i> —All iron in slabs, blooms, loops, or other forms, less finished than iron in bars, and more advanced than pig iron (except castings) pay as bar iron.		
	No articles in the above classes are to pay less than 35 per cent. <i>ad valorem</i> .		
	All iron in bars, blooms, billets, or shapes, or sizes of any kind in the manufacture of which charcoal is used as fuel, will pay a duty of 22 dollars (4 l. 11 s. 8 d.) per ton		
	Iron T rails weighing not over 25 lbs. to the yard - - - - -	" 0 00 ⁹ / ₁₀	" 0 4 2 ¹ / ₂
	Iron flat rails, punched - - - - -	" 0 00 ⁹ / ₁₀	" 0 3 8 ³ / ₄
	Railway bars weighing more than 25 lbs. to the yard - - - - -	" 0 00 ⁷ / ₁₀	" 0 3 3 ¹ / ₄
	Round iron in coils or rods less than 7-16ths of an inch in diameter, and bars or shapes of rolled iron not otherwise mentioned - - - - -	" 0 01 ³ / ₁₀	" 0 5 7 ¹ / ₄
	Boiler and other plate iron, sheared or unsheared, skelp iron sheared or rolled in grooves - - - - -	" 0 01 ¹ / ₄	" 0 5 10
	Sheet iron, common or black, thinner than 1 ¹ / ₂ inches, and not thinner than No. 20 wire gauge - - - - -	" 0 01 ¹ / ₁₀	" 0 5 1 ¹ / ₂

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
UNITED STATES —Continued.	Iron, Hammered or Rolled— <i>continued.</i>		
	Sheet iron, common or black, thinner than No. 20, but not thinner than No. 25 wire gauge - - - -	<i>Doll. cts.</i> Lb. 0 01 $\frac{2}{10}$	<i>£. s. d.</i> Cwt. 0 5 7 $\frac{1}{2}$
	Ditto, thinner than No. 25, but not thinner than No. 29 wire gauge - - -	" 0 01 $\frac{1}{2}$	" 0 7 0
	Ditto, thinner than No. 29 wire gauge -	30 % <i>ad valorem</i>	30 % <i>ad valorem.</i>
	Common or black taggers iron, in boxes bundles or not - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem.</i>
	<i>Note.</i> —Sheet or plate iron (except tin plates, terne plates, and taggers tin, otherwise provided for) when galvanised or coated with zinc or spelter or other metals, or alloy of such metals, pay $\frac{3}{4}$ cents per lb. (3 s. 6 d. per cwt.) in addition to the above rates.		
	Sheet iron, polished, planished, or glanced, by whatever name designated - -	Lb. 0 02 $\frac{1}{2}$	Cwt. 0 11 8
	<i>Note.</i> —Cold-rolled plate, sheet, or taggers iron, pickled or cleaned by acid or by any other process, but not polished, planished, or glanced, is charged $\frac{1}{4}$ cent per lb. (1 s. 2 d. per cwt.) more duty than the corresponding gauges of common or black sheet or taggers iron.		
	Tin plates, terne plates, and taggers tin -	" 0 01	" 0 4 8
	Sheet iron, corrugated or crimped - -	" 0 01 $\frac{4}{10}$	" 0 6 6 $\frac{1}{2}$
	Hoop, band, or scroll iron, 8 inches or less in width, and not thinner than No. 10 wire gauge - - - -	" 0 01	" 0 4 8
	Ditto, thinner than No. 10, and not thinner than No. 20 wire gauge - -	" 0 01 $\frac{2}{10}$	" 0 5 7 $\frac{1}{2}$
	Ditto, thinner than No. 20 - - -	" 0 01 $\frac{4}{10}$	" 0 6 6 $\frac{1}{2}$
	<i>Note.</i> —All articles not specially enumerated, manufactured wholly or in part of sheet, plate, hoop, band or scroll iron, or of which such materials are the component parts of chief value, are charged $\frac{1}{4}$ cent per lb. (1 s. 2 d. per cwt.) more duty than that imposed on the iron from which they are made or which is the material of chief value.		
	Hoops for bales, and cotton ties, not thinner than No. 20 wire gauge - -	35 % <i>ad valorem</i>	35 % <i>ad valorem.</i>

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
UNITED STATES —Continued.	Steel:	<i>Dolls. cts.</i>	<i>£. s. d.</i>
	Scrap (<i>i.e.</i> , waste or refuse that has been in actual use, not including new pieces) - - - - -	Lb. 0 00 $\frac{3}{10}$	Ton 1 8 0
	Ingots, blooms, or slabs, billets and bars; bands, hoops, strips, and sheets of all gauges and width; plates, without reference to width or thickness; shafts for steamers, cranks, and other uses; wrist or crank pins; piston or connecting rods; pressed, sheared, or stamped shapes or blanks of sheet or plate steel or of steel and iron, punched or not; hammer moulds or swaged steel; gun moulds not in bars; alloys used as substitutes for steel tools; and all shapes of dry sand, loam, or iron moulded steel castings not otherwise mentioned:		
	Valued at 4 cents per lb. or less -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i>
	Valued at above 4 cents, but not above 7 cents per lb. - - -	Lb. 0 02	Cwt. 0 9 4
	Valued at above 7 cents, but not above 10 cents per lb. - - -	" 0 02 $\frac{3}{4}$	" 0 12 10
	Valued at above 10 cents per lb. -	" 0 03 $\frac{1}{4}$	" 0 15 2
	Steel in sheets, smoothed or polished -	" 0 02 $\frac{1}{2}$	" 0 11 8
	Ditto, coated with lead or tin - - -	" 0 01	" 0 4 8
	Ditto, corrugated or crimped - - -	" 0 01 $\frac{1}{10}$	" 0 6 6 $\frac{1}{2}$
	<i>Note.</i> —All iron or steel bars, rods, strips, or steel sheets of whatever shape, and all iron or steel bars of irregular shape or section, cold rolled, cold hammered, or polished in any way in addition to the ordinary process, are charged $\frac{1}{4}$ cent. per lb. (1 s. 2 d. per cwt.) in addition to the above rates.		
	On steel circular saw plates 1 cent. per lb. (4 s. 8 d. per cwt.) additional is levied.		
	Hoops for bales, and cotton ties not thinner than No. 20 wire gauge - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Steel T rails weighing not more than 25 lbs. to the yard - - - -	Lb. 0 00 $\frac{9}{10}$	Cwt. 0 4 2 $\frac{1}{2}$
	Steel flat rails, punched - - - -	" 0 00 $\frac{8}{10}$	" 0 3 8 $\frac{1}{2}$
	Steel railway bars, and railway bars made in part of steel, weighing more than 25 lbs. to the yard - - - -	Ton 17 00	" 0 3 6 $\frac{1}{2}$
	Ingots, cogged ingots, blooms, or blanks of iron or steel for the manufacture of wheels, tires, &c., for railways - -	Lb. 0 02	" 0 9 4
	Steel not specially mentioned - - -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL.—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
UNITED STATES —Continued.	Iron or Steel Wire:	<i>Doll. cts.</i>	<i>£. s. d.</i>
	Smaller than No. 5 and not smaller than No. 10 wire gauge - - - -	Lb. 0 01½	Cwt. 0 7 0
	Smaller than No. 10 and not smaller than No. 16 wire gauge - - - -	" 0 02	" 0 9 4
	Smaller than No. 16 and not smaller than No. 26 wire gauge - - - -	" 0 02½	" 0 11 8
	Smaller than No. 26 - - - -	" 0 03	" 0 14 0
	<i>Note.</i> —On iron or steel wire covered with silk, cotton, or other material, and on all crinoline, corset, or hat wire, 4 cents. per lb. (18 s. 8 d. per cwt.) additional is levied.		
	No article made from iron or steel wire, or of which iron or steel wire is the component part of chief value, will pay a less rate of duty than the wire of which it is composed.		
	Iron or steel wire-cloths and nettings made in meshes of any form, <i>in addition</i> <i>to the duty payable on the wire</i> - -	" 0 02	" 0 9 4
	Galvanized iron or steel wire, except fence wire, <i>in addition to the duty payable on</i> <i>the wire of which made</i> - - -	" 0 00½	" 0 2 4
	Iron wire rope and wire strand, <i>in addition</i> <i>to the duty payable on the wire of</i> <i>which composed</i> - - - -	" 0 01	" 0 4 8
	Steel ditto, <i>in addition to the duty pay-</i> <i>able on the wire of which made</i> - -	" 0 02	" 0 9 4
	Iron or steel screw, nail, rivet, and fence wire rods (round), in coils or loops, not lighter than No. 5 wire gauge, valued at 3½ cents. or less per lb. - - -	" 0 00 ⁶ / ₁₀	" 0 2 9½
	Iron or steel wire flats, with longitudinal ribs, for the manufacture of fencing -	" 0 00 ⁶ / ₁₀	" 0 2 9½
	Iron or Steel Wares:		
	Iron or steel beams, girders, joists, angles, channels, car truck channels, TT columns and posts, or parts or sections thereof, deck and bulb beams, and building shapes, and all structural shapes of iron or steel - - -	" 0 01½	" 0 5 10
	Iron or steel railway fish plates, chairs, or splice bars - - - -	" 0 01½	" 0 5 10
	Malleable iron castings, not otherwise provided for - - - -	" 0 02	" 0 9 4
	Cast-iron pipes of every description -	" 0 01	" 0 4 8
	Vessels of cast iron, smoothing irons, tailors' and hatters' irons, plates and stove plates, and iron castings not specially mentioned, including hollow ware, kettles, saucepans, &c., not glazed or tinned - - - -	" 0 01½	" 0 5 10

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.		
	Iron or steel wares— <i>Continued.</i>	<i>Doll. cts.</i>		<i>£. s. d.</i>		
	Mill irons and mill cranks of wrought-iron, and wrought-iron for ships, steam-engines, and locomotives, or parts thereof, weighing 25 lbs. or more each	Lb.	0 02	Cwt.	0 9 4	
	Anvils, anchors, and parts thereof - - -	"	0 02	"	0 9 4	
	Boiler tubes, flues, or stays of wrought iron or steel - - - - -	"	0 03	"	0 14 0	
	Other wrought-iron or steel tubes or pipes	"	0 02½	"	0 10 6	
	Cables and chains of all kinds, of iron or steel :					
	Not less than three-fourths of an inch in diameter - - - - -	"	0 01½	"	0 8 2	
	Less than three-fourths but not less than three-eighths of an inch in diameter - - - - -	"	0 02	"	0 9 4	
	Less than three-eighths of an inch in diameter - - - - -	"	0 02½	"	0 11 8	
	Blacksmiths' hammers or sledges of iron or steel, track tools, wedges, and crow-bars - - - - -	"	0 02½	"	0 11 8	
	Iron or steel axles or parts thereof, axle bars or blanks, or forgings for axles, in whatever stage of manufacture - -	"	0 02½	"	0 11 8	
	Steel wheels and steel-tyred wheels for railways, and iron or steel railway tyres, or parts thereof, whether finished or not - - - - -	"	0 02½	"	0 11 8	
	Iron or steel rivets, bolts with or without threads or nuts, and bolt blanks - -	"	0 02½	"	0 11 8	
	Butts and finished hinges, or hinge blanks - - - - -	"	0 02½	"	0 11 8	
	Hollow ware, glazed or tinned - -	"	0 03	"	0 14 0	
	Wrought-iron or steel spikes, nuts, washers, and horse-shoes - - -	"	0 02	"	0 9 4	
	Cut nails and spikes of iron or steel -	"	0 01½	"	0 5 10	
	Cut tacks, brads, or sprigs :					
	Not exceeding 16 oz. to the thousand -	Thousand	0 02½	Thousand	0 0 1½	
	Exceeding 16 oz. to the thousand -	Lb.	0 03	Cwt.	0 14 0	
	Horse-shoe nails, hobnails, and wire nails, and all wrought-iron and steel nails not specially mentioned - - - -	"	0 04	"	0 18 8	
	Screws, 2 inches and above in length -	"	0 06	"	1 8 0	
	Ditto, of above 1 but less than 2 inches in length - - - - -	"	0 08	"	1 17 4	
	Ditto, over ½ an inch and less than 1 inch in length - - - - -	"	0 10	"	2 6 8	
	Ditto, of ½ an inch or less in length -	"	0 12	"	2 16 0	

UNITED STATES
—*Continued.*

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
UNITED STATES — <i>Continued.</i>	Iron or steel wares— <i>Continued.</i>		
	Agricultural implements of iron or steel, as ploughs, scythes, spades, shovels, or sickles, &c. - - - - -	<i>Dolls. cts.</i> 45 % <i>ad valorem</i>	<i>£. s. d.</i> 45 % <i>ad valorem.</i>
	Tools and implements of iron or steel, as adzes, augers, awls, chisels, planes, &c. - - - - -	45 % <i>ad valorem</i>	45 % <i>ad valorem.</i>
	Saws :		
	Cross-cut saws - - - - -	Linear foot 0 08	Linear ft. 0 0 4
	Mill, pit, and draw saws not over 9 inches in width - - - - -	„ 0 10	„ 0 0 5
	Ditto, over 9 inches in width - -	„ 0 15	„ 0 0 7½
	Circular saws - - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem.</i>
	Hand, back, and all other saws not otherwise mentioned - - - - -	40 % <i>ad valorem</i>	40 % <i>ad valorem.</i>
	Files, file blanks, rasps, and floats :		
	Of and under 4 inches in length - -	Doz. 0 35	Doz. 0 1 5½
	Over 4 and under 9 inches in length -	„ 0 75	„ 0 3 1½
	Over 9 „ 14 „ „ -	„ 1 50	„ 0 6 3
	14 inches in length, or above - -	„ 2 50	„ 0 10 5
	Buttons of iron or steel - - - - -	25 % <i>ad valorem</i>	25 % <i>ad valorem.</i>
	Needles for knitting or sewing - -	25 % <i>ad valorem</i>	25 % <i>ad valorem.</i>
	Ditto for knitting or sewing machines -	35 % <i>ad valorem</i>	35 % <i>ad valorem.</i>
	Ditto of other kinds - - - - -	25 % <i>ad valorem</i>	25 % <i>ad valorem.</i>
	Pins, solid head or other - - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem.</i>
	Pens, metallic - - - - -	Gross 0 12	Gross 0 0 6
	Penholder tips, and penholders or parts thereof - - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem.</i>
	Engraved steel plates for printing - -	25 % <i>ad valorem</i>	25 % <i>ad valorem.</i>
	Forged iron or steel, of whatever shape or stage of manufacture, not otherwise mentioned - - - - -	Lb. 0 02½	Cwt. 0 11 8
	Manufactures of steel or iron not other- wise provided for - - - - -	45 % <i>ad valorem</i>	45 % <i>ad valorem.</i>
	Arms and ammunition. <i>See page 240.</i>		
	Cutlery. <i>See page 115.</i>		
	Machinery. <i>See page 110.</i>		

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

MACHINERY.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
	Machinery, &c.:	<i>Rbls. cop.</i>	<i>£. s. d.</i>
* RUSSIA	Locomotives - - - - -	Poud 2 00	Cwt. 0 19 8
	Tenders for locomotives, portable engines, and other steam engines, fire engines, and all other machinery, and detached parts thereof, except agricultural machinery and machinery composed wholly or principally of copper - - -	" 1 40	" 0 13 10
	Machinery and apparatus, and detached parts thereof, composed wholly or principally of copper - - -	" 3 50	" 1 14 6
	Agricultural machinery, as ploughs, harrows, &c., not worked by steam -	" 0 70	" 0 6 10½
SWEDEN -	Machinery, steam engines, and parts thereof -	Free -	Free.
NORWAY -	Steam engines and other machinery for industrial, agricultural, and other purposes; also parts of such machinery -	Free -	Free.
DENMARK	Locomotives - - - - -	<i>Kron öre.</i> Each 1,000 00	Each 55 11 1
	Other machinery of iron or steel - - -	Charged as iron or steel manufactures, according to class, or (at the option of the importer), 10 per cent. <i>ad valorem</i> .	
	Machinery, &c.:	<i>Mks. pf.</i>	
GERMANY	Locomotives and locomobiles - - -	100 kilos. 8 00	Cwt. 0 4 0½
	Other machinery, chiefly of wood - -	" 3 00	" 0 1 6¼
	" " " of cast iron -	" 3 00	" 0 1 6¼
	" " " of wrought iron -	" 5 00	" 0 2 6½
	" " " of other common metals - -	" 8 00	" 0 4 0½
HOLLAND -	Steam engines and boilers for use in ship building - - - - -	Free -	Free.
HOLLAND -	Steam engines, and other machinery for agricultural and industrial purposes -	Free -	Free.
BELGIUM	Machines and detached parts thereof:	<i>Frs. cts.</i>	
	Of cast iron - - - - -	100 kilos. 2 00	Cwt. 9 0 9¾
	Of wrought iron or steel - - -	" 4 00	" 0 1 7½
	Of wood - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Of other materials, including copper -	100 kilos. 12 00	Cwt. 0 4 10½
	<i>Note.</i> —Unfinished parts of machinery are admitted temporarily, free of duty, to be re-exported after completion of manufacture.		

* See Note, page 1.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.—MACHINERY—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
FRANCE •	Machines and Machinery :	<i>Frs. cts.</i>	<i>£. s. d.</i>
	Steam engines, stationary or portable, with or without boilers or fly wheels -	100 kilos. 6 00	Cwt. 0 2 5½
	Ditto, marine - - - - -	" 12 00	" 0 4 10½
	Ditto, locomotives - - - - -	" 9 00	" 0 3 8
	Tenders for locomotives - - - - -	" 7 00	" 0 2 10
	Machinery other than steam engines :		
	For spinning mills - - - - -	" 5 00	" 0 2 0½
	For cleansing cotton, wool, flax, and other textile fibres, &c. - - - - -	" 6 00	" 0 2 5½
	For weaving - - - - -	" 5 00	" 0 2 0½
	For the manufacture of paper - - -	" 5 00	" 0 2 0½
	For printing - - - - -	" 6 00	" 0 2 5½
	For agricultural purposes - - - - -	" 5 00	" 0 2 0½
	For making sheets and fillets of cards for carding machines - - - - -	" 6 00	" 0 2 5½
	Carding machines, not furnished - -	" 9 00	" 0 3 8
	Lace-making machines - - - - -	" 10 00	" 0 4 0¾
	Sewing machines - - - - -	" 6 00	" 0 2 5½
	Velocipedes and finished parts thereof -	" 120 00	" 2 8 9
	Steam boilers, including the furnace :		
	Of sheet iron, cylindrical or spherical, not tubular, but with or without 1, 2, or 3 heating tubes. - - - - -	" 8 00	" 0 3 3
	Tubular, of sheet iron, with tubes of wrought iron, copper, or brass, or of sheet iron riveted, and all other iron boilers not of cylindrical or spherical shape - - - - -	" 12 00	" 0 4 10½
	Of sheet steel of every shape - - -	" 25 00	" 0 10 2
	Distilling apparatus, sugar-pans, and copper boilers - - - - -	" 10 00	" 0 4 0¾
	Gasometers, open boilers, furnaces, and stoves of sheet iron, or of cast and sheet iron - - - - -	8 00	" 0 3 3

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.—MACHINERY—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	ENGLISH EQUIVALENTS.	TARIFF RATES OF DUTY.
FRANCE— Continued.	Machines and Machinery—Continued.	<i>Frs. cts.</i>	<i>£. s. d.</i>
	Machine tools and machines not enumerated, containing—		
	75 per cent. and more of cast iron -	100 kilos. 6 00	Cwt. 0 2 5½
	50 to 75 per cent. (exclusive) -	" 10 00	" 0 4 0¾
	Less than 50 per cent. -	" 15 00	" 0 6 1
	Detached parts of machines:		
	Sheets and fillets of cards on leather, india-rubber, or other materials, fitted	" 50 00	" 1 0 4
	Ditto, ditto, not fitted -	" 20 00	" 0 8 1½
	Reeds or dents of reeds of iron or copper	" 30 00	" 0 12 2
	Other than the foregoing:		
	Of cast iron, polished, filed, or adjusted -	" 6 00	" 0 2 5¼
	Of wrought iron, polished, filed, adjusted, or not, without distinction as to weight, including axles, springs, and tires of wheels -	" 9 00	" 0 3 8
	Of steel, polished, filed, adjusted, or not:		
	Weighing more than 1 kilogramme -	" 10 00	" 0 4 0¾
	Weighing 1 kilogramme or less -	" 20 00	" 0 8 2
	Of copper, pure or mixed with other metals -	" 20 00	" 0 8 2
	Steel springs for carriages, waggons, and locomotives -	" 10 00	" 0 4 0¾
PORTUGAL		<i>Reis.</i>	
	Locomotives -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Other steam machinery, up to 15 horse-power -	Kilog. 020	Cwt. 0 4 7
	Ditto, up to 50 horse-power -	" 015	" 0 3 5
	Machinery for industrial purposes, not otherwise specified -	" 015	" 0 3 5
	Hand-mills, with their cases -	" * (a) 200	" 2 5 9
	Detached parts of machinery for use in art, science, and industry, and for steam engines:		
	Of glass, crystal, or porcelain -	" * (b) 001	" 0 0 2¾
	Other kinds -	" * (c) 020	" 0 4 7
	Ditto, ditto, for use in agriculture and gardening -	" * (d) 002	" 0 0 5½

* In addition to these rates a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable as follows:—(a) from 200 to 220 reis; (b) from 1 to 5 reis; (c) from 20 to 25 reis; and (d) from 2 to 4 reis.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.—MACHINERY—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SPAIN - -	Machines and Machinery :	<i>Pes. cts.</i>	<i>£. s. d.</i>
	Agricultural machines - - -	100 kilos. 0 95	Cwt. 0 0 4½
	Locomotive engines and other motive machinery - - - - -	" 2 00	" 0 0 9½
	Machinery for industrial purposes, and detached parts thereof, including sewing machines - - - - -	" 8 00	" 0 3 3
	Weighing machines - - - -	" 22 95	" 0 9 4
	Machinery of copper - - - -	" 24 00	" 0 9 9
	Steam engines, fixed or semi-fixed, with or without boilers - - - - -	<i>Lire cts.</i> 100 kilos. 12 00	Cwt. 0 4 10½
	Boilers for steam engines :		
	Tubular - - - - -	" 14 00	" 0 5 8½
	Other kinds - - - - -	" 12 00	" 0 4 10½
ITALY - -	Prime motors by water or wind power, and hydraulic machinery - - - -	" 10 00	" 0 4 0¾
	Locomotives without tenders - - -	" 14 00	" 0 5 8½
	Traction engines, &c. (" locomobili ") -	" 12 00	" 0 4 10½
	Marine machinery - - - - -	" 12 00	" 0 4 10½
	Agricultural machinery of all kinds - -	" 9 00	" 0 3 8
	Spinning machinery - - - - -	" 10 00	" 0 4 0¾
	Machinery and looms for weaving - -	" 10 00	" 0 4 0¾
	Machine tools for working wood and metals	" 9 00	" 0 3 8
	Sewing machines :		
	Without stands, and hand machines - -	" 30 00	" 0 12 2¼
	Others, with stand - - - - -	" 25 00	" 0 10 2
	Parts of sewing machines - - - -	" 30 00	" 0 12 2¼
	Machinery not specially mentioned - -	" 10 00	" 0 4 0¾
	Detached parts of machines - - -	" * 11 00	" 0 4 6
	* Note.—Incomplete machines will be charged the duty on the complete machines, according to description.		
	Apparatus for heating, refining, distilling, &c. - - - - -	" 18 00	" 0 7 3¾
AUSTRIA-HUN- GARY.	Machinery and apparatus, and parts thereof :		
	Locomotives, locomobile engines, and tenders - - - - -	<i>Fls. kr.</i> 100 kilos. 8 50	Cwt. 0 8 8
	Sewing and knitting machines :		
	Stands and parts thereof - - - -	" 8 50	" 0 8 8
	Machines, and finished parts thereof (except needles) - - - -	" 30 00	" 1 10 6

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.—MACHINERY—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Fls. kr.</i>	<i>£. s. d.</i>
AUSTRIA- HUNGARY— <i>Continued.</i>	Machinery and apparatus, and parts thereof— <i>Continued.</i>		
	Sewing and knitting machines— <i>Contd.</i>		
	Detached parts of machines, not finished; rough iron castings for the same; also complete sewing and knitting machines with stands	100 kilos. 20 00	Cwt. 1 0 4
	Machines for the preparation and manufacture of spinning materials; spinning machines; doubling and twisting machines:		
	For spinning waste or carded yarns of cotton or wool - - -	" 4 25	" 0 4 4
	Other kinds of spinning machines -	" 3 00	" 0 3 0½
	Looms and auxiliary machines for weaving, lace-making machines, knitting machines, rolling machines for printing textile fabrics, embroidery machines, and card setting machines - - - -	" 4 25	" 0 4 4
	Steam ploughs - - - -	" 4 25	" 0 4 4
	Distilling and cooling apparatus for distilleries, breweries, &c. - -	" 10 00	" 0 10 2
	Threshing machines - - - -	" 7 00	" 0 7 1
	Machinery for paper-making, with drying apparatus; machines for the reduction, compression, and other treatment of clay; machines for making farinaceous pastes; apparatus for drying fruits and vegetables; calenders of all sorts weighing 10,000 kilogrammes or more; machinery for flour mills; industrial machines ("werkzeugmaschinen") weighing 20,000 kilogrammes or more; steam engines for ships - - - -	" 5 00	" 0 5 1
	Machinery and apparatus not otherwise mentioned, composed wholly of wood, or of which wood constitutes 75 per cent. or more of the whole - - -	" 5 00	" 0 5 1
	Ditto, ditto, composed wholly of common metal, or of which common metal constitutes 50 per cent. or more of the whole - - - -	" 15 00	" 0 15 3
	Other machinery and apparatus - -	" 8 50	" 0 8 8
	Bicycles and tricycles - - - -	Each 25 00	Each 2 10 0
SWITZERLAND	Machinery of all sorts, and finished parts thereof, including locomotive engines and sewing machines - - - -	100 kilos. <i>Frs. cts.</i> 4 00	Cwt. 0 1 7½
	Detached parts of machines in the rough -	" 2 00	" 0 0 9½
	Velocipedes - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem.</i>

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.—MACHINERY—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Drs. lep.</i>	<i>£. s. d.</i>
GREECE -	Motive machinery, boilers of all kinds, suction and forcing pumps, agricultural machinery, such as reaping machines, threshing machines, &c., fire engines, and machinery of other descriptions, with the exception of those specially mentioned -	- Free -	- Free.
	Detached parts of machinery - - -	- Free -	- Free.
	Mining machines, roasting jacks, and other mechanical appliances for household use -	Oke 1 00	Cwt. 1 12 0
	Coffee mills, and scales of all sorts, with their weights - - - - -	„ 0 40	„ 0 12 9½
	Sewing machines, and other machinery for use in domestic industry - - -	- Free -	- Free.
	Velocipedes - - - - -	Each 10 00	Each 0 8 0
	Apparatus for watering streets, &c. - - -	Oke 0 40	Cwt. 0 12 9½
TURKEY -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA -	Steam engines, fixed or locomotive, and agricultural machinery of all kinds - -	- Free -	- Free.
	Other kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -		<i>Lei. b.</i>	
	Steam engines, fixed or locomotive - -	- Free -	- Free.
	Agricultural machinery of all kinds - -	- Free -	- Free.
	Machinery of all kinds for industrial or professional purposes - - - - -	- Free -	- Free.
	Sewing machines - - - - -	- Free -	- Free.
	Machinery of cast iron, other than specified above - - - - -	100 kilos. 6 00	Cwt. 0 2 5½
	Complete machinery of wrought iron or steel, other than specified above - - -	„ 9 50	„ 0 3 10½
	Machinery, partly or wholly constructed of common metals other than iron or steel, other than specified above - - -	„ 20 00	„ 0 8 2
	Detached parts of machines :		
	Of cast iron - - - - -	- Free -	- Free.
	Of wrought iron, above 25 kilos. in weight	100 kilos. 18 00	Cwt. 0 7 4
UNITED STATES.	Of wrought iron, weighing less than 25 kilos.; also of steel, without regard to weight - - - - -	„ 30 00	„ 0 12 2
	Steam engines - - - - -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .
	Machinery for the manufacture of beet sugar, carding machinery, knitting machines, sewing machines, coffee mills, &c. - -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .
	Machinery, of which copper is the component part of chief value - - -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .
	Velocipedes - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .

Note.—See pages 250-252 for rates of duty leviable on Dynamo-Electric Machinery.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.

CUTLERY.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbls. cop.</i>	<i>£. s. d.</i>
* RUSSIA	Set in common materials, shears (except sheep-shears), scissors, tweezers, and knife blades, finished or not - - -	Poud 15 85	Cwt. 7 16 2
	Set in plated silver and other metallic compositions, ivory, whalebone, tortoise-shell, and mother-of-pearl; or in common materials, with ornaments of bronze, gold, silver, whalebone, tortoise-shell, ivory, and mother-of-pearl - - -	" 31 70	" 15 12 4
	Peasants' pocket knives set in common metal or other cheap materials - -	" 6 60	" 3 5 0
	<i>Note.</i> —Cutlery set in gold or silver will pay as gold or silver wares.		
	Scythes, sickles, chaff cutters and mowers, sheep-shears, spades, rakes, hoes, forks, and shovels - - -	" 1 40	" 0 13 9½
	Tools of iron or steel, not otherwise specified - - -	" 1 40	" 0 13 9½
	Surgical instruments - - -	" 7 25	" 3 11 5
	Swords, daggers, sword-blades, and other blades for side arms - - -	" 24 00	" 11 16 5
		<i>Kron öre.</i>	
	Razors, with or without cases - - -	Kilog. 0 59	Cwt. 1 13 4
SWEDEN	Pen knives - - -	" 1 18	" 3 6 7
	Clasp knives, sailors', or common working knives - - -	" 0 14	" 0 7 11
	Table knives and other knives not particularly specified; also forks:		
	With silver plated or ivory handles -	" 1 18	" 3 6 7
	With handles of other materials - -	" 0 24	" 0 13 7
	Scissors, other than garden, tailors', or cloth-workers' scissors:		
	Unpolished - - -	" 0 24	" 0 13 7
	Polished - - -	" 0 59	" 1 13 4
	Surgical instruments - - -	- Free -	Free.
	Saws and other tools, and parts thereof; garden and tailors' shears - - -	- Free -	Free.
NORWAY		<i>Kron öre.</i>	
	Razors, with or without cases - - -	Kilog. 0 80	Cwt. 2 5 2
	Penknives - - -	" 0 80	" 2 5 2
	Table knives and forks, with silver or plated handles - - -	" 0 80	" 2 5 2
	Other knives and forks - - -	" 0 35	" 0 19 9
	Scissors, polished - - -	" 0 35	" 0 19 9
	Tools and implements for artisans, or for use in manufactures and agriculture, not otherwise specified - - -	- Free -	Free.
	Swords and sabres, with or without sheaths	Kilog. 0 35	Cwt. 0 19 9

* See Note, page 1.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.—CUTLERY—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Kron öre.</i>	<i>£. s. d.</i>
DENMARK	Iron or steel wares, polished, gilt, or plated, combined with ivory, metals, mother-of- pearl, &c. - - - - -	Pund 0 33 $\frac{1}{2}$	Cwt. 1 17 8
	Iron or steel wares not specially tarified -	" 0 06 $\frac{1}{4}$	" 0 7 1
	Surgical instruments - - - - -	" 0 33 $\frac{1}{2}$	" 1 17 8
GERMANY	Common cutlery :	<i>Mks. pf.</i>	
	Axes, coarse knives, scythes, &c. - -	100 kilos. 10 00	Cwt. 0 5 1
	Planing irons, chisels, shears, saws, &c. -	" 15 00	" 0 7 "
	Fine ditto :		
	Of wrought iron, knives, scissors, &c., plain or in combination with wood or other materials, provided they cannot be classed as small ornamental wares -	" 24 00	" 0 12 2
	Small ornamental wares - - - - -	" 200 00	" 5 1 7
	Surgical instruments - - - - -	- Free -	- Free
	Swords, &c. - - - - -	100 kilos. 24 00	Cwt. 0 12 2
HOLLAND	Sword blades - - - - -	" 15 00	" 0 7 7
	Surgical instruments - - - - -	5% <i>ad valorem</i>	5% <i>ad valorem</i> .
	Tools and implements of all kinds for use in manufactures and agriculture - -	- Free -	- Free.
	Scissors, knives, and other cutlery, also forks - - - - -	5% <i>ad valorem</i>	5% <i>ad valorem</i> .
BELGIUM	Swords, sabres, bayonets, &c. - - - -	5% <i>ad valorem</i>	5% <i>ad valorem</i> .
	Cutlery of all kinds - - - - -	10% <i>ad valorem</i> .	10% <i>ad valorem</i> .
FRANCE	Surgical instruments - - - - -	- Free -	- Free.
	Common kitchen and butchers' knives, and tailors' scissors - - - - -	<i>Frs. cts.</i> 100 kilos. 100 00	Cwt. 2 0 8
	Common razors - - - - -	" 200 00	" 4 1 3
	Other common cutlery - - - - -	" 300 00	" 6 1 11
	Fine cutlery - - - - -	" 480 00	" 9 15 1
	Surgical instruments - - - - -	- Free -	- Free.
	Tools of pure iron, with or without handles	100 kilos. 10 00	Cwt. 0 4 0 $\frac{3}{4}$
	Ditto of iron, tipped with steel, ditto, ditto -	" 13 50	" 0 5 5 $\frac{1}{4}$
	Ditto of pure steel, and other tools un- enumerated, except machine tools - -	" 20 00	" 0 8 1 $\frac{1}{2}$
	Side arms - - - - -	" 40 00	" 0 16 3

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.—CUTLERY—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Reis.</i>	<i>£. s. d.</i>
PORTUGAL	Cutlery, with handles of gold - - -	Kilog. *(a)20,000	Cwt. 228 13 6
	Ditto, with handles of silver - - -	" *(b)10,000	" 114 6 9
	Scissors - - - - -	" 600	" 6 17 2
	Other cutlery, with or without handles -	" 350	" 4 0 0
	Tools and implements for industrial purposes, not otherwise specified - - - -	" *(c)020	" 0 4 7
	Ditto, ditto, for use in agriculture and gardening - - - - -	" *(d)002	" 0 0 5½
	Surgical instruments - - - - -	22 % <i>ad valorem</i>	22 % <i>ad valorem</i> .
	Side arms - - - - -	22 % <i>ad valorem</i>	22 % <i>ad valorem</i> .
SPAIN	Table, carving, and other knives, razors, penknives, &c., of iron or steel - -	Kilog. <i>Pes. cts.</i> 1 00	Cwt. 2 0 8
	Scissors - - - - -	" 2 25	" 4 11 5
	Side arms and parts thereof - - - -	" 2 05	" 4 3 4
	<i>Note:—Tools and surgical instruments are charged according to the material which predominates in weight.</i>		
ITALY	Kitchen and pocket knives, with handles of common wood; curriers' knives, hand saws, saw blades, &c. - - - -	100 kilos. <i>Lire cts.</i> 17 50	Cwt. 0 7 1½
	Table and pocket knives, with handles of finer woods, or of common wood orna- mented with "packfong," &c. :		
	Common - - - - -	" 100 00	" 2 0 8
	Fine - - - - -	" 200 00	" 4 1 3
	Table knives, with handles of silver - -	Kilog. 9 00	" 18 5 9
	Ditto, with handles of horn or bone; also pocket knives with similar handles, but without ornamentation of any sort - -	100 kilos. 80 00	" 1 12 6
	Pocket knives with handles of common metal, or with handles of horn or bone ornamented with metal, mother-of-pearl, &c. :		
	Common - - - - -	" 100 00	" 2 0 8
	Fine - - - - -	" 200 00	" 4 1 3
	Table and pocket knives, with handles of mother-of-pearl, tortoise-shell, and ivory -	" 150 00	" 3 1 0
	Cutlery of all kinds, with ornamentation of precious metal, or plated - - - -	" 200 00	" 4 1 3
	Surgical instruments - - - - -	" 30 00	" 0 12 2

* *Note.*—In addition to these rates a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent *ad valorem* for harbour works. These additions would raise the total duties payable, as follows:—(a) from 20,000 to 31,800 reis; (b) from 10,000 to 10,960 reis; (c) from 20 to 25 reis; and (d) from 2 to 4 reis.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.—CUTLERY—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Fls. kr.</i>	<i>£. s. d.</i>
AUSTRIA-HUNGARY.	Saws, unpolished - - - - -	100 kilos. 10 00	Cwt. 0 10 2
	Ditto, polished, common knives and shears for use in agriculture and industry (including common machine knives), and finished tools of all kinds weighing less than 500 grammes each - - - - -	" 20 00	" 0 4
	Cutlery, with handles of fine material -	" 100 00	" 1 8
	Parts of cutlery, in the rough - - -	" 15 00	" 0 15 3
	All other cutlery - - - - -	" 50 00	" 2 10 10
	Side arms - - - - -	" 25 00	" 1 5 5
	Surgical instruments - - - - -	Free -	Free.
SWITZERLAND	Cutlery of all kinds - - - - -	100 kilos. <i>Fr. cts.</i> 40 00	Cwt. 0 16 3
	Side arms of all kinds, and finished parts thereof - - - - -	" 50 00	" 1 0 4
GREECE -	Knives (common) of iron, with handles of wood, iron, common bone, or other common material - - - - -	Oke <i>Dr. lep.</i> 0 25	Cwt. 0 8 0
	Knives, with steel blades and handles of wood, iron, bone, or other common materials - - - - -	" 0 50	" 0 16 0
	Knives and forks, with handles of bone, horn, or composition, ornamented or not with plated silver, with or without cases -	" 1 00	" 1 12 0
	Knives, forks, and razors, with plated handles, or handles of white metal or nickel, as well as razors with handles of bone or composition, with or without cases	" 2 00	" 3 4 0
	Knives, forks, and razors, with handles of ivory, tortoise-shell, mother-of-pearl, or coral, with or without ornamentation of gold or silver plate - - - - -	" 8 00	" 12 16 0
	Penknives, with handles of wood, composition, common bone, or common metal -	" 4 00	" 6 8 0
	Penknives, with handles of ivory, coral, tortoise-shell, mother-of-pearl, or precious metal - - - - -	" 10 00	" 16 0 0
	Swords and sabres - - - - -	Each 1 00	Each 0 0 9½
	Vataghans, handjars, &c. - - - - -	" 3 00	" 0 2 4¾
	Foils, daggers of all kinds - - - - -	Oke 5 00	Cwt. 8 0 0
	Surgical instruments - - - - -	Free -	Free.

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—Continued.—CUTLERY—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			<i>£. s. d.</i>
TURKEY -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -	Common cutlery, of iron or steel, common scissors, with settings of wood, bone, horn, or other common materials - - - - -	<i>Lei. b.</i> 100 kilos. 20 00	Cwt. 0 8 1½
	Fine cutlery, of iron or steel, polished or not, including table knives, penknives, razors, scissors, &c., with settings of other ma- terials except gold and silver - - - - -	" 150 00	" 3 1 0
	Cutlery, with settings of precious metal -	Kilog. 8 00	" 16 5 2
	Saws, axes, and other tools and implements, of iron or steel (except agricultural imple- ments) with or without handles of wood -	100 kilos. 15 00	" 0 6 1¼
	Surgical instruments - - - - -	Free -	Free.
	Side arms of all kinds - - - - -	100 kilos. 100 00	Cwt. 2 0 8
UNITED STATES	Tools and implements of iron or steel, as ploughs, scythes, spades, shovels, or sickles, &c. - - - - -	<i>Dol. cts.</i> 45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .
	Saws :		
	Cross-cut saws - - - - -	Linear foot 0 08	Linear ft. 0 0 4
	Mill, pit, and draw saws, not over 9 ins. in width - - - - -	" 0 10	" 0 0 5
	Ditto, over 9 ins. in width - - - - -	" 0 15	" 0 0 7½
	Circular saws - - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem</i> .
	Hand, back, and all other saws not other- wise mentioned - - - - -	40 % <i>ad valorem</i>	40 % <i>ad valorem</i> .
	Cutlery :		
	Razors - - - - -	50 % <i>ad valorem</i>	50 % <i>ad valorem</i> .
	Table knives and forks - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Table forks, gilt or plated - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Penknives and pocket knives of all kinds	50 % <i>ad valorem</i>	50 % <i>ad valorem</i> .
	Curriers', fleshers', and tanners' knives -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .
	Knives, gold or silver ; fruit knives -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .
	Scissors and cloth shears - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Cutlery not specially mentioned, including butchers' knives, carvers, jack-knives, daggers, &c. - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Arms :		
	Foils, swords, sword blades, cutlasses, and other side arms, except bayonets -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Bayonets - - - - -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .

**METALS, UNWROUGHT AND WROUGHT :—
BRASS AND COPPER.**

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	Copper, Brass, &c. :	<i>Rbl. cop.</i>	<i>£. s. d.</i>
	Copper, red and green; also brass and other alloys, in pigs, blocks, shavings, filings, and scrap - - - -	Poud 2 50	Cwt. 1 4 8
	Sheets, bars, and rods - - - -	" 3 10	" 1 10 7
	Wire, $\frac{1}{2}$ -inch and less in thickness - -	" 4 00	" 1 19 5
	Manufactures of wire, or of wire covered with cotton, silk, or caoutchouc - -	" 5 50	" 2 14 2
	In sheets, polished - - - -	" 4 75	" 2 6 10
	Apparatus, and parts of fittings of machines or machinery, composed wholly or principally of copper - - - -	" 3 50	" 1 14 6
	Cylinders, engraved or not, for cotton printing mills, &c. - - - -	" 4 75	" 2 6 10
	Articles of brass or copper, not otherwise enumerated, combined or not with wood, iron, tin, leather, or other similar materials - - - -	" 4 75	" 2 6 10
	Articles of bronze, and other alloys of copper, except brass, entire or in parts, weighing more than 1 funt each, lacquered or not -	" 15 85	" 7 16 2
	" " oxidised, gilt, or silvered, weighing more than 1 funt each - - -	" 26 40	" 13 0 1
	" " weighing less than 1 funt each - - - -	" 52 80	" 26 0 2
SWEDEN -	Copper and brass, raw or refined - -	<i>Kron. öre.</i> Free - - -	Free.
	Copper and Brass, Wrought or Cast :		
	Plates and other articles for further manufacture - - - -	- Free - - -	- Free.
	Bolts and nails for ships - - - -	- Free - - -	- Free.
	Other Copper Manufactures :		
	Not polished - - - -	Kilog. 0 35	Cwt. 0 19 9
	Polished - - - -	" 0 70	" 1 19 6
	Wire, gilt, silvered, or plated - -	" 2 35	" 6 12 8
	Other kinds - - - -	" 0 10	" 0 5 8
	Mixed Metals :		
	Wrought or cast sheet or nails for sheathing vessels, plates, wires, and articles for further manufacture - - -	- Free - - -	- Free.
	Other articles, not gilt, silvered, or plated	Kilog. 0 35	Cwt. 0 19 9
	" gilt, silvered, or plated -	" 0 70	" 1 19 6

* See Note, page 1.

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
NORWAY	Copper, Brass, and Bronze :	<i>Kron. öre.</i>	<i>£. s. d.</i>
	Plates, sheets, bolts, clinch-rings and plates, sieve bottoms, bars, and un- polished tubes - - - - -	- Free - - -	- Free.
	Tacks, nails, screws, rivets, and nuts - -	- Free - - -	- Free.
	Wire - - - - -	- Free - - -	- Free.
	Manufactures of copper or brass wire, plain or in combination with other materials, not otherwise specified -	Kilog. 0 35	Cwt. 0 19 9
	Plates, silvered or plated - - -	- Free - - -	- Free.
	Buttons, plain or combined with stone, glass, mother-of-pearl, porcelain, &c., including the weight of the wrapper -	Kilog. 0 35	Cwt. 0 19 9
	Cast busts or statues above 25 kilos. (55 lbs.) in weight - - - - -	- Free - - -	- Free.
	Other Manufactures :		
	Gilt, silvered, or plated - - -	Kilog. 0 70	Cwt. 1 19 6
DENMARK	Other kinds - - - - -	" 0 35	" 0 19 9
	Copper :	<i>Kron. öre.</i>	
	Unwrought, in ingots or cakes, &c. - -	- Free - - -	- Free.
	Bolts of copper and yellow metal, and metal sheathing - - - - -	Pund 0 02 $\frac{1}{12}$	Cwt. 0 2 4 $\frac{1}{2}$
	Other kinds, as plates, sheets, cylinders, wire, large cauldrons, &c. - - -	" 0 06 $\frac{1}{4}$	" 0 7 1
	Copper Wares :		
GERMANY	Bronzed, lacquered, gilt, or plated, and wares of white copper composition -	" 0 33 $\frac{1}{2}$	" 1 17 8
	Other kinds - - - - -	" 0 16 $\frac{3}{4}$	" 0 18 10
	Copper, Brass, &c. :	<i>Mks. pf.</i>	
	Raw and old broken copper - - -	- Free - - -	- Free.
	Hammered or rolled in bars, sheets, or plates - - - - -	100 kilos. 12 00	Cwt. 0 6 1
	Wire, including telegraph wire and cables	" 12 00	" 0 6 1
	Sheets and wire, plated - - - -	" 28 00	" 0 14 3
	Coarse copper or brass wares, combined or not with wood or iron, not polished or lacquered ; tubes of sheet brass ; also wire gauze - - - - -	" 18 00	" 0 9 2
	Fine lacquered brass wares, combined or not with other materials, provided they cannot be classified under the heading of small ornamental wares - - -	" 60 00	" 1 10 6
	Other copper or brass wares, except small ornamental wares - - - - -	" 30 00	" 0 15 3
	Small ornamental wares - - - -	" 200 00	" 5 1 7

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
HOLLAND	Copper:		£. s. d.
	Unwrought and old copper - - -	Free - - -	Free.
	Hammered or rolled plates, sheets, nails, or wire, red or yellow metal - - -	Free - - -	Free.
	Copper Wares:		
	Basins, kettles, and other partly wrought manufactures of copper not otherwise enumerated - - - - -	Free - - -	Free.
BELGIUM	Copper wares; lacquered, painted, or not, gilt or bronzed; gilt wire and nails -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Copper:	<i>Frs. cts.</i>	
	Rough copper or nickel - - - - -	Free - - -	Free.
	Sheets, bolts, and nails, for sheathing ships - - - - -	Free - - -	Free.
	Copper pure, or mixed with tin or zinc, hammered or rolled - - - - -	100 kilos. 10 00	Cwt. 0 4 0 $\frac{3}{4}$
FRANCE	Copper wares - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Copper or Brass.	<i>Frs. cts.</i>	
	In bars, ingots, or slabs, and old broken copper - - - - -	Free - - -	Free.
	Hammered or rolled - - - - -	100 kilos. 10 00	Cwt. 0 4 0 $\frac{3}{4}$
	Wire, polished or not - - - - -	" 10 00	" 0 4 0 $\frac{3}{4}$
	Copper Wares:		
	Copper or brass cylinders, engraved -	Free - - -	Free.
	" " " not engraved -	100 kilos. 15 00	Cwt. 0 6 1
	Dents of reeds, and reeds complete -	" 30 00	" 0 12 2
	Other copper or brass wares, kitchen utensils, wire gauze, parts of machines, &c. - - - - -	" 20 00	" 0 8 2
PORTUGAL	Copper, Brass, and similar Alloys:	<i>Reis.</i>	
	Rough and old - - - - -	Free - - -	Free.
	Cast - - - - -	Free - - -	Free.
	Bronze and similar alloys, cast and old -	Free - - -	Free.
	Copper, Brass, and similar Alloys, Ham- mered or Rolled:		
	Unfinished pans - - - - -	Kilog. 035	Cwt. 0 8 0
	Other kinds, including tubes or pipes -	" 010	" 0 2 3 $\frac{1}{4}$

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY	ENGLISH EQUIVALENTS.
		<i>Reis.</i>	<i>£. s. d.</i>
PORTUGAL— Continued.	Wire of copper, brass, and similar alloys -	Kilog. 080	Cwt. 0 18 4
	Wire gauze, in pieces - - - -	" * (a) 200	" 2 5 9
	Copper wares of all kinds, including those of mixed metal and gilt or silvered wares	" * (a) 200	" 2 5 9
	False jewellery - - - - -	" * (b) 800	" 9 2 11
		<i>Pes. cts.</i>	
SPAIN - - -	Copper of first fusion, and old - - -	100 kilos. 11 75	Cwt. 0 4 9½
	Copper and Brass:		
	Bars or ingots, and old brass - - -	" 18 60	" 0 7 6½
	Plates and sheets - - - - -	" 33 15	" 0 13 6
	Nails - - - - -	" 33 15	" 0 13 6
	Copper wire - - - - -	" 33 15	" 0 13 6
	Copper and brass tubes, and large articles, partly wrought, as bottoms of "braseros" and boilers - - - - -	" 46 20	0 18 9
	Brass wire - - - - -	" 20 60	0 8 4
	Wire gauze, not further manufactured -	" 41 25	" 0 16 9
	Bronze, unmanufactured - - - - -	" 9 30	" 0 3 9½
	Wares of Copper, or of Brass, Bronze, or other Alloys:		
	Plain or lacquered - - - - -	" 86 68	" 1 15 3
	Gilded, silvered, or nickeled - - -	" 216 70	" 4 8 1
	Machinery of copper - - - - -	" 24 00	" 0 9 9
ITALY - - -	Copper, Brass, Bronze:	<i>Lire cts.</i>	
	Ingots, cakes, rosettes, filings, and old broken articles - - - - -	100 kilos. 4 00	Cwt. 0 1 7½
	Bars, foil, or sheets - - - - -	" 14 00	" 0 5 8½
	Tubes - - - - -	" 20 00	" 0 8 2
	Wire - - - - -	" 20 00	" 0 8 2
	Rods, or wire, gilt or silvered - - -	" 100 00	" 2 0 8

* In addition to these rates a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable (a) from 200 reis to 230 reis, and (b) from 800 reis to 900 reis per kilogramme.

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY— <i>Continued.</i>	Copper, Brass, or Bronze Wares :	<i>Live cts.</i>	<i>£. s. d.</i>
	Hammered or rolled, in coarse articles -	100 kilos. 18 00	Cwt. 0 7 4
	Ornamental wares not gilt or silvered -	" 75 00	" 1 10 6
	Wire gauze - - - - -	Pays the duty upon the wire of which made, with an addition of 15 lire per 100 kilos (6 s. 1 d. per Cwt.)	
	In cylinders and engraved dies for printing - - - - -	- Free -	- Free.
	Other kinds - - - - -	100 kilos. 30 00	Cwt. 0 12 2
	Argentine and Packfong :		
	Cubes, lumps, or scraps - - - - -	- Free - -	- Free.
	Sheets, rods, or wire - - - - -	100 kilos. 10 00	Cwt. 0 4 0½
	Wares thereof, not gilt or silvered - -	" 100 00	" 2 0 8
	Gilt and plated wares, all kinds - - -	" 120 00	" 2 8 9
AUSTRIA-HUNGARY.	Copper, Brass, Nickel, and Packfong :	<i>Fls. kr.</i>	
	Rough in blocks; also old broken copper, &c. - - - - -	- Free - -	- Free.
	Drawn or rolled, in bars and plates; sheets and wire above ½ a millimetre in thickness - - - - -	100 kilos. 8 00	Cwt. 0 8 2
	Sheets and wire of ½ millimetre and less in thickness; also hollowed and perforated plates and sheets - - - - -	" 10 00	" 0 10 2
	Coarse castings, such as bells and pipes, provided each article weighs more than 5 kilos., and other castings, provided each piece weighs more than 10 kilos. -	" 6 00	" 0 6 1
	Wire, sheets, tablets, and plates of copper or brass, plated or silvered - - - - -	" 30 00	" 1 10 6
	Wares of the above Metals :		
	Common, as boilers, cylinders, kettles, &c., combined or not with wood or iron	" 10 00	" 0 10 2
	Fine (not otherwise specified) combined or not with other materials - - - - -	" 20 00	" 1 0 4
	Finest, <i>i.e.</i> , articles <i>de luxe</i> and other finely wrought, ornamented, and varnished or nicked wares of Packfong, bronze, brass, &c. - - - - -	" 50 00	" 2 10 10
	Wire gauze of 20 warp threads and above per 2 centimetres; also wire with thread covering - - - - -	" 50 00	" 2 10 10
	<i>Note.</i> —Copper and brass cylinders and plates, engraved or not, for Austrian Cloth-printing Factories, may, by special authorisation, be admitted free.		

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.
SWITZERLAND	Copper and Brass, and Wares thereof:			
	Copper or brass in ingots, blocks, or plates, filings, and old copper, &c. -	100 kilos.	<i>Frs. cts.</i> 1 00	Cwt. <i>£. s. d.</i> 0 0 4½
	Ditto, hammered or rolled, in bars, sheets, tubes, or pipes - - - - -	"	3 00	" 0 1 2½
	Wire - - - - -	"	3 00	" 0 1 2½
	Roughly-shaped manufactures of copper or brass - - - - -	"	10 00	" 0 4 0½
	Wire gauze - - - - -	"	7 00	" 0 2 10¼
	Rivets, screws, pegs, &c. - - -	"	10 00	" 0 4 0½
	Coppersmiths' or braziers' wares of all descriptions - - - - -	"	16 00	" 0 6 6
	Engraved copper plates for printing -	"	1 00	" 0 0 4½
GREECE -	Copper :		<i>Drs. lep.</i>	
	Old, and filings - - - - -	Oke	0 40	Cwt. 0 12 10
	In blocks, bars, sheets, or plates -	"	0 40	" 0 12 10
	Tubes and pipes, forming parts of machines - - - - -	-	Free - -	- Free.
	Plates and sheets, with alloy of zinc or other metals, for sheathing ships - -	-	Free - -	- Free.
	Wire - - - - -	-	Free - -	- Free.
	Engraved plates for printing - - -	-	Free - -	- Free.
	Nails and screws of all sorts, with or without alloy of other common metals -	-	Free - -	- Free.
	Copper buttons, gilt or not - - -	Oke	1 00	Cwt. 1 12 0
	Other articles of copper not specially mentioned - - - - -	"	1 00	" 1 12 0
	Bronze :			
	Bronze in blocks, bars, plates, or sheets, and wire (without gilding) - - -	"	0 30	" 9 9 7
	Joints for machines, tubes, or pipes -	-	Free - -	- Free.
	Common wares not specially mentioned -	Oke	1 00	Cwt. 1 12 0
	Fine wares, chased, gilt, or enamelled -	"	2 00	" 3 4 0
	Ditto, ornamented with precious metals -	"	3 00	" 4 16 0
	Trays and waiters of brass or bronze - -	"	1 50	" 2 8 0
TURKEY -	All kinds - - - - -		8% <i>ad valorem</i>	8% <i>ad valorem</i> .
BULGARIA -	All kinds - - - - -		8% <i>ad valorem</i>	8% <i>ad valorem</i> .

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ROUMANIA	Copper, Brass, and Bronze, and Wares thereof:		
	Raw in any form, old broken articles, copper filings; none of these gilt or silvered - - - - -	<i>Lei. b.</i> Free - - -	<i>£. s. d.</i> Free.
	In sheets or wire (including wire for strings of musical instruments), not gilt or silvered - - - - -	Free - - -	Free.
	Copper or brass wire, for tissues and embroidery, not gilt or silvered, including wire covered with silk or cotton - - - - -	Free - - -	Free.
	Wire gauze of copper or brass - -	100 kilos. 70 00	Cwt. 1 8 5
	Bedsteads of brass or bronze with or without ornaments, painted, varnished, bronzed, &c. - - - - -	" 8 50	" 0 3 5½
	Braziers' wares of all sorts for kitchen or house-hold use; vessels and apparatus for factories, boats, steam engines, &c., such as boilers, vats, reservoirs, apparatus for distillers, refiners, dyers, &c.; all these not painted, polished, varnished, gilt, or silvered - - - - -	" 80 00	" 1 12 6
	Common wares simply cast or turned, and common wares of sheet metal, not painted, varnished, gilt, or silvered - - - - -	" 80 00	" 1 12 6
	Finely wrought, painted, polished, or varnished articles, such as lustres for churches, lanterns, and lamps of all kinds, cooking moulds, trays, ornaments for saddlery and carriage work, castors, latches, key rings, frames, combs, &c.; all these combined or not with other common materials, and whether chased, gilt, silvered, or not - - - - -	" 200 00	" 4 1 3
	Articles of copper or brass wire, polished, tinned, painted or not, but not gilt or silvered, such as pins, clasps, nails, rings, crochet hooks, cages, baskets, and the like, wholly or partly of copper or brass wire; also articles of copper or brass wire combined with iron, wood, china, and porcelain (not ornamented), glass (coloured or not), and similar common materials - - - - -	" 70 00	" 1 8 5
<i>Note.</i>—The above articles, when gilt or silvered, are charged 50 % additional of the duty of 70 <i>lei</i>.			

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ROUMANIA— Continued.	Copper, Brass, and Bronze, and Wares thereof— <i>Continued.</i>	<i>Lei. b.</i>	<i>£. s. d.</i>
	Objects of art and fancy articles of bronze, gilt or not, combined or not with other materials except ivory, tortoise-shell, mother-of-pearl, and precious metals; such as statuettes, busts, vases, lustres, girandoles, candelabra, candlesticks, lumps, and fancy articles in general, such as boxes, frames, and table ornaments; artistic ornaments for furniture, &c. -	100 kilos. 300 00	Cwt. 6 1 11
	<i>Note.</i> —When the above articles are combined with materials subject to a duty of less than 300 <i>lei</i> . per 100 kilos., the importer may require that the different parts composing the articles should be taxed separately when such separation is possible.		
	The above articles combined with ivory, mother-of-pearl, tortoise-shell, and precious metals - - -	Kilog. 8 00	„ 16 5 2
	Copper alloyed with Nickel (Argentine or Packfong):		
	In lumps, hammered, rolled, or drawn, not gilt or silvered - - -	- Free - -	- Free.
	Wares, unenumerated, not gilt or silvered - - -	100 kilos. 200 00	Cwt. 4 1 3
	Ditto, gilt or silvered - - -	50 % above the duty on wares not gilt or silvered.	
	Imitation jewellery, common - -	Kilog. 12 00	Oz. troy. 0 0 3·58
	Ditto, fine - - -	„ 30 00	„ 0 0 8·95
UNITED STATES	Copper, old, fit only for re-manufacture, and clippings from new copper. - - -	<i>Doll. cts.</i> Lb. 0 03	Cwt. 0 14 0
	Brass, old, fit only for re-manufacture -	„ 0 01½	„ 0 7 0
	Copper, in ingots, pigs, plates, bars, or other forms, not manufactured - - -	„ 0 04	„ 0 18 8
	Brass, in pigs or bars - - -	„ 0 01½	„ 0 7 0
	Copper, in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms - - -	35 % <i>ad valorem</i> 45 % <i>ad valorem</i>	35 % <i>ad valorem</i> . 45 % <i>ad valorem</i> .
	Copper wire - - -		
	Machinery, of copper, or of which copper is the component part of chief value - -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .
	Sheathing or yellow metal, not wholly of copper, nor wholly nor in part of iron, in sheets 48 inches long and 14 inches wide, and weighing from 14 to 34 ounces per square foot - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Other manufactures, composed wholly or in part of copper or brass - - -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .

METALS, UNWROUGHT AND WROUGHT:— LEAD.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
RUSSIA	Lead, in pigs and scrap	<i>Rbl. cop.</i> Poud 0 10	<i>£. s. d.</i> Cwt. 0 0 11½
	Rolls, sheets, and pipes of all kinds	" 0 20	" 0 1 11½
	Printing type	" 0 40	" 0 3 11½
	Manufactures of lead, not otherwise enumerated	" 1 05	" 0 10 4
	White lead	" 0 55	" 0 5 5
	Red lead	" 0 30	" 0 2 11½
	Litharge	" 0 10	" 0 0 11½
	Lead, Raw: In pigs or rolls	<i>Kron. öre.</i> Free	Free.
SWEDEN	Lead Wares: Not painted or lacquered	Kilog. 0 10	Cwt. 0 5 7½
	Painted or lacquered	" 0 35	" 0 19 9
	Printing type	" 0 25	" 0 14 1
	White lead	" 0 05	" 0 2 10
	Red lead and litharge	Free	Free.
	Lead: In rolls, pigs, or sheets	<i>Kron. öre.</i> Free	Free.
NORWAY	Pipes	Free	Free.
	Lead Wares: Printing type	Free	Free.
	Lead foil	Kilog. 0 35	Cwt. 0 19 9
	Other kinds, and shot	" 0 08	" 0 4 6½
	White lead	" 0 00½	" 0 3 9½
	Red lead and litharge	Free	Free.
DENMARK	Lead, pig	<i>Kron. öre.</i> Free	Free.
	" sheet or rolled, pans, pipes, bullet, and shot	Pund. 0 02½	Cwt. 0 2 4½
	Lead Wares: Varnished, lacquered, or painted	" 0 33½	" 1 17 8
	Other kinds	" 0 16½	" 0 18 10
	Printing type	" 0 06½	" 0 7 1
	White lead	" 0 02½	" 0 2 4½
	Red lead	" 0 02½	" 0 2 4½
GERMANY	Lead, pure, or alloyed with Antimony, Zinc, or Tin:	<i>Mks. pf.</i> Free	Free.
	Raw or broken lead	Free	Free.
	In sheets	100 kilos. 3 00	Cwt. 0 1 6½
	Lead Wares: Coarse, plain or combined with wood, iron, zinc, or tin, not polished or lac- quered; also wire	" 6 00	" 0 3 0½
	Fine, lacquered or not; plain or combined with other materials, provided they cannot be classified under the head of "Small ornamental wares"	" 24 00	" 0 12 2
	Printing type	" 3 00	" 0 1 6½
	White lead, red lead, and litharge	Free	Free.

* See Note, page 1.

METALS, UNWROUGHT AND WROUGHT:—

LEAD—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
HOLLAND	All kinds - - - - -	Free	Free.
	Printing type - - - - -	Free	Free.
	White and red lead - - - - -	Free	Free.
BELGIUM	Lead, unmanufactured, all kinds - - -	Free	Free.
	Lead wares - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Printing type - - - - -	Free	Free.
	White lead, red lead, and litharge - - -	Free	Free.
FRANCE	Lead, in pigs, bars, and slabs; also old lead and filings - - - - -	<i>Frs. cts.</i> Free	Free.
	„ alloyed with antimony, in pigs - - -	100 kilos. 3 00	Cwt. 0 1 2½
	„ rolled or hammered - - - - -	„ 3 00	„ 0 1 2½
	„ wares of all sorts, including pipes, &c. - - -	„ 3 00	„ 0 1 2½
	„ printing type, new - - - - -	„ 8 00	„ 0 3 3
	„ „ old - - - - -	„ 3 00	„ 0 1 2½
	White lead - - - - -	Free	Free.
	Red lead - - - - -		
	Litharge - - - - -		
PORTUGAL	Lead, unmanufactured - - - - -	<i>Reis.</i> Free	Free.
	Lead Wares, &c.:		
	Printing type - - - - -	Kilog. 070	Cwt. 0 16 0
	Other kinds, not specified - - - - -	„ * 050	„ 0 11 5
	White lead - - - - -	„ 030	„ 0 6 10
	Red lead - - - - -	12 % <i>ad valorem</i>	12 % <i>ad valorem</i> .
	Litharge - - - - -		
SPAIN	Lead:	<i>Pes. cts.</i>	
	Pig, sheet, tubes, bullets, and shot - - -	100 kilos. 1 60	Cwt. 0 0 7½
	Lead Wares:		
	Plain or lacquered - - - - -	„ 16 60	„ 0 6 9
	Gilt, silvered, or nickeled - - - - -	„ 45 00	„ 0 18 3
	White lead - - - - -	„ 4 80	„ 0 1 11½
	Red lead and litharge - - - - -	„ 2 00	„ 0 0 9½

* In addition to this rate a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duty payable from 50 reis to 53 reis per kilogramme.

METALS, UNWROUGHT AND WROUGHT:—

LEAD—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY	Lead and its alloys with Antimony :	<i>Live cts.</i>	<i>£. s. d.</i>
	Pig and old - - - - -	100 kilos. 0 50	Cwt. 0 0 2½
	Hammered, in sheets ; also pipes - -	" 3 00	" 0 1 2½
	Lead wares, including shot - - -	" 5 00	" 0 2 0½
	Printing type - - - - -	" 20 00	" 0 8 2
	White lead - - - - -	" 8 00	" 0 3 3
AUSTRIA-HUN- GARY.	Red lead and litharge - - - - -	" 4 00	" 0 1 7½
	Lead, in blocks, pigs, &c. ; also old broken and refuse lead - - - - -	<i>Fl. kr.</i> 100 kilos. 1 00	Cwt. 0 1 0¼
	" cast as vessels, pipes, plates, bullets, and shot - - - - -	" 5 00	" 0 5 1
	" rolled or drawn, &c., printing type, and stereotype plates - - - - -	" 5 00	" 0 5 1
	Lead Wares :		
	Common, such as household utensils, combined or not with wood or iron -	" 10 00	" 0 10 2
	Fine, combined or not with other mate- rials - - - - -	" 20 00	" 1 0 4
	White lead - - - - -	" 3 00	" 0 3 0½
	Red lead - - - - -	" 4 00	" 0 4 0¼
	Litharge - - - - -	" 2 00	" 0 2 0½
SWITZERLAND	Lead, pig, plates, and old lead - - -	<i>Frs. cts.</i> 100 kilos. 6 30	Cwt. 0 0 1½
	" hammered or rolled, in sheets, tubes, and pipes ; also ball and shot, hard lead, and type metal - - - - -	" 1 50	" 0 0 7¼
	Lead wares, not painted nor varnished, com- bined or not with wood or iron -	" 7 00	" 0 2 10¼
	" polished, painted, or varnished, combined or not with other materials - - - - -	" 16 00	" 0 6 6
	Printing type, old - - - - -	" 1 50	" 0 0 7¼
	" new - - - - -	" 7 00	" 0 2 10¼
	White lead - - - - -	" 3 00	" 0 1 2½
	Red lead - - - - -	" 1 00	" 0 0 4½
	Litharge - - - - -	" 0 30	" 0 0 1½

METALS, UNWROUGHT AND WROUGHT:—
LEAD—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.
GREECE - -	Lead, rough, in blocks or pigs - - -	Oke	<i>Dr. lep.</i> 0 10	Cwt. £. s. d. 0 3 2½
	„ in rolls, sheets, and pipes - - -	„	0 15	„ 0 4 9½
	Lead Wares:			
	Shot - - - - -	„	0 20	„ 0 6 5
	Printing type - - - - -	Free	- -	Free.
	Other articles - - - - -	Oke	5 00	Cwt. 8 0 0
	White lead - - - - -	Free	- -	Free.
	Red lead - - - - -	Free	- -	Free.
TURKEY - -	Litharge - - - - -	Free	- -	Free.
	All kinds - - - - -	8 %	<i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA -	All kinds - - - - -	8 %	<i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA	Lead and Lead Wares:		<i>Lei. b.</i>	
	Raw, filings, and old broken articles - - -	Free	- -	Free.
	Sheets and plates - - - - -	100 kilos.	8 00	Cwt. 0 3 3
	Pipes, coarse castings, ball and shot, and generally all articles of lead simply cast and not further worked, not painted, varnished, nor polished - - -	„	8 00	„ 0 3 3
	All other lead wares, painted, polished, varnished, or not, but neither gilt, silvered, nor combined with other materials subject to a higher duty - - -	„	60 00	„ 1 4 5
	The same wares, gilt or silvered - - -	{ „ 60 00 and 50 % additional	{ „ 60 00 and 50 % additional	{ „ 1 4 5 and 50 % additional.
	Printing type - - - - -	100 kilos.	50 00	Cwt. 1 0 4
	White lead - - - - -	Free	- -	Free.
	Red lead - - - - -	Free	- -	Free.
	Litharge - - - - -	Free	- -	Free.
UNITED STATES	Lead, old and scrap - - - - -	Lb.	<i>Doll. cts.</i> 0 02	Cwt. 0 9 4
	„ pigs and bars - - - - -	„	0 02	„ 0 9 4
	„ sheets, pipes, and shot - - - - -	„	0 03	„ 0 14 0
	Printing type - - - - -	25 %	<i>ad valorem</i>	25 % <i>ad valorem.</i>
	Type metal - - - - -	20 %	<i>ad valorem</i>	20 % <i>ad valorem.</i>
	Lead wares not otherwise specified - - -	45 %	<i>ad valorem</i>	45 % <i>ad valorem.</i>
	White lead - - - - -	Lb.	0 03	Cwt. 0 14 0
	Red lead - - - - -	„	0 03	„ 0 14 0
	Litharge - - - - -	„	0 03	„ 0 14 0

METALS, UNWROUGHT AND WROUGHT :--
TIN.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.		
			<i>Rbl. cop.</i>		<i>£. s. d.</i>	
* RUSSIA	Tin, in ingots, bars, and scrap - - -	Pound	0 45	Cwt.	0 4 5½	
	In sheets and amalgam for mirrors - -	"	0 85	"	0 8 4½	
	Tin Wares :					
	Not polished nor painted - - -	"	1 30	"	0 12 10	
	Polished or painted - - -	"	3 30	"	1 12 6	
SWEDEN	Tin :		<i>Kron. öre.</i>			
	Unwrought, also old or broken tin wares -	- Free - -	-	- Free.		
	Tin wares :					
	Not lacquered nor painted - - -	Kilog.	0 35	Cwt.	0 19 9	
	Lacquered or painted - - -	"	0 70	"	1 19 6	
	Tin-foil - - -	"	0 35	"	0 19 9	
NORWAY	Tin :		<i>Kron. öre.</i>			
	In ingots, bars, or sheets; also filings -	- Free - -	-	- Free.		
	Tubes and pipes - - -	- Free - -	-	- Free.		
	Tin wares :					
	Gilt, silvered, plated, lacquered, or painted	Kilog.	0 70	Cwt.	1 19 6	
	Other kinds, including tin-foil - - -	"	0 35	"	0 19 9	
DENMARK	Tin :		<i>Kron. öre.</i>			
	In ingots, bars, &c. - - -	- Free - -	-	- Free.		
	Sheets, pipes, kettles, pans, &c. - - -	Pund	0 02½	Cwt.	0 2 4½	
	Tin wares :					
	Varnished, painted, or lacquered - - -	"	0 33½	"	1 17 8	
	Other kinds - - -	"	0 16½	"	0 18 10	
GERMANY	Tin, pure, or alloyed with Lead, Antimony, or Zinc :		<i>Mks. pf.</i>			
	Raw or broken - - -	- Free - -	-	- Free.		
	Rolled in sheets - - -	100 kilos.	3 00	Cwt.	0 1 6½	
	Tin Wares :					
	Coarse, plain, or in combination with wood, iron, lead, or zinc, not polished or lacquered; also wire - - -	"	6 00	"	0 3 0½	
	Fine wares, plain or mixed with other materials (provided they cannot be classified under the head of "Small or- namental wares"); also lacquered wares	"	24 00	"	0 12 2	
	Small ornamental wares - - -	"	200 00	"	5 1 7	
HOLLAND	Tin, unmanufactured, and foil - - -	- Free - -	-	- Free.		
	Tin wares - - -	5 % <i>ad valorem</i>		5 % <i>ad valorem</i> .		
BELGIUM	Tin, unmanufactured, all kinds - - -	- Free - -	-	- Free.		
	Tin wares - - -	10 % <i>ad valorem</i>		10 % <i>ad valorem</i> .		

* See Note, page 1.

METALS, UNWROUGHT AND WROUGHT:—
TIN—Continued.

COUNTRIES,	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Frs. cts.</i>	<i>£. s. d.</i>
FRANCE	Tin:		
	Pure, in ingots, bars, or slabs - - -	Free - - -	Free.
	„ filings, and old broken articles - - -	Free - - -	Free.
	Alloyed with antimony (Britannia metal), in pigs - - - - -	100 kilos. 5 00	Cwt. 0 2 0½
	Pure or alloyed, hammered or rolled - -	„ 6 00	„ 0 2 5¼
	Tin wares:		
	Pots, pans, and other manufactures of tin, pure or alloyed with antimony - - -	„ 30 00	„ 0 12 2
PORTUGAL	Tin:	<i>Reis.</i>	
	Old broken articles - - - - -	Free - - -	Free.
	Cast - - - - -	Free - - -	Free.
	Hammered or rolled - - - - -	Free - - -	Free.
	Alloyed for solder - - - - -	Free - - -	Free.
	Tin wares - - - - -	Kilog. * 050	Cwt. 0 11 5
SPAIN	Tin:	<i>Pes. cts.</i>	
	In ingots or bars - - - - -	100 kilos. 10 55	Cwt. 0 4 3¼
	Tin wares:		
	Plain or lacquered - - - - -	„ 16 60	„ 0 6 9
	Gilded, silvered, or nickeled - - -	„ 45. 00	„ 0 18 3
	Tin-foil - - - - -	„ 16 60	„ 0 6 9
ITALY	Tin, and its alloys with lead and antimony:	<i>Lire cts.</i>	
	Ingots, cakes, bars, and old tin - - -	Free - - -	Free.
	Hammered, in sheets or foil, of any sort -	100 kilos. 15 00	Cwt. 0 6 1
	Tin wares - - - - -	„ 20 00	„ 0 8 2
	„ varnished - - - - -	„ 40 00	„ 0 16 3
AUSTRIA-HUN- GARY.	Tin:	<i>Fls. kr.</i>	
	Blocks, ingots, and old broken tin - - -	Free - - -	Free.
	Bars, plates, sheets, or wire; tubes, and coarse castings, plain, or combined with wood, or sheet or bar iron - - -	100 kilos. 4 00	Cwt. 0 4 0¼
	Tin wares:		
	Common, as kettles, household articles, &c., combined or not with wood or iron	„ 10 00	„ 0 10 2
	Fine, combined or not with other materials	„ 20 00	„ 1 0 4

* In addition to this rate, a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duty payable from 50 reis to 60 reis per kilogramme.

METALS, UNWROUGHT AND WROUGHT:—
TIN—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.
		<i>Frs. cts.</i>		<i>£. s. d.</i>
SWITZERLAND	Tin, in ingots, blocks, or plates, filings, and old broken articles - - - - -	100 kilos.	1 50	Cwt. 0 0 7½
	Tin, pure or alloyed (Britannia metal) hammered or rolled, sheets or wire -	"	3 00	" 0 1 2¾
	Tin-foil - - - - -	"	3 00	" 0 1 2¾
	Wares of tin, pure or alloyed :			
	Not polished or painted - - - - -	"	7 00	" 0 2 10¼
	Polished, painted, or varnished - - -	"	16 00	" 0 6 6
GREECE -		<i>Drs. lep.</i>		
	Tin, unmanufactured, in ingots, bars, plates, or sheets - - - - -	Oke	0 20	Cwt. 0 6 5
	Tin wire - - - - -	- Free - -	-	- Free.
	Tin wares :			
	Plain, such as household articles, buttons, &c. - - - - -	Oke	0 40	Cwt. 0 12 9½
	Gilt or silvered - - - - -	"	1 00	" 1 12 0
TURKEY -	All kinds - - - - -	8 %	<i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA -	All kinds - - - - -	8 %	<i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA -	Tin :			
	Raw, in any form, in plates, rods, &c., filings, and old broken articles - - -	- Free - -	-	- Free.
	Alloys of tin (Britannia metal), in lumps -	- Free - -	-	- Free.
	Tin, pure or alloyed, in sheets; also tin-foil -	- Free - -	-	- Free.
	Tin wares :			
	Wares of tin, pure or combined with lead or zinc (including articles of Britannia metal), of any quality, but not gilt or silvered - - - - -	100 kilos.	100 00	Cwt. 2 0 8
	The same wares gilt or silvered - - -	{ " 100 00 and 50 % additional	{	{ " 2 0 8 and 50 % additional.
UNITED STATES	Tin, in blocks, pigs, or bars - - - - -	- Free - -	-	- Free.
	Tin-foil - - - - -	45 %	<i>ad valorem</i>	45 % <i>ad valorem.</i>
	Manufactures, articles, or wares, not other- wise provided for, composed wholly or in part of tin - - - - -	45 %	<i>ad valorem</i>	45 % <i>ad valorem.</i>

METALS, UNWROUGHT AND WROUGHT:—
ZINC.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.	
		<i>Rbl. cop.</i>		<i>£. s. d.</i>	
* RUSSIA	Zinc:				
	In blocks - - - - -	Poud	0 45	Cwt.	0 4 5 $\frac{1}{4}$
	In sheets - - - - -	"	0 85	"	0 8 5
	Zinc wares:				
	Not painted or polished - - - - -	"	1 30	"	0 12 10
	Painted or polished - - - - -	"	3 30	"	1 12 6
SWEDEN	Zinc and Spelter:	<i>Kron. öre.</i>			
	Unwrought, and in plates - - - - -	Free	- -	Free.	
	Sheets, or nails for sheathing ships - - - - -	Free	- -	Free.	
	Wares, not painted nor lacquered - - - - -	Kilog.	0 07	Cwt.	0 3 11 $\frac{1}{2}$
	" painted or lacquered - - - - -	"	0 35	"	0 19 9
	" gilt, silvered, or plated - - - - -	"	0 70	"	1 19 6
NORWAY	Zinc:	<i>Kron. öre.</i>			
	In plates, bolts, bars, and pipes - - - - -	Free	- -	Free.	
	Nails - - - - -	Free	- -	Free.	
	Wire - - - - -	Free	- -	Free.	
	Zinc wares:				
	Gilt, silvered, or plated - - - - -	Kilog.	0 70	Cwt.	1 19 6
	Bronzed, varnished, lacquered, or painted	"	0 35	"	0 19 9
	Castings weighing over 25 kilos. (55 lbs.)				
	each - - - - -	Free	- -	Free.	
	Other zinc wares - - - - -	Kilog.	0 15	Cwt.	0 8 6
DENMARK	Zinc:	<i>Kron. öre.</i>			
	Unwrought - - - - -	Free	- -	Free.	
	In sheets, pipes, pans, &c. - - - - -	Pund	0 02 $\frac{1}{12}$	Cwt.	0 2 4 $\frac{1}{2}$
	Zinc wares:				
	Varnished, lacquered, or painted - - - - -	"	0 33 $\frac{1}{2}$	"	1 17 8
	Other kinds - - - - -	"	0 16 $\frac{1}{2}$	"	0 18 10
GERMANY	Zinc, pure, or alloyed with lead or tin:	<i>Mks. pf.</i>			
	Raw and old broken - - - - -	Free	- -	Free.	
	Rolled in sheets - - - - -	100 Kilos.	3 00	Cwt.	0 1 6 $\frac{1}{4}$
	Zinc wares:				
	Common, not polished nor lacquered, plain, or in combination with wood, iron, lead, or tin; also wire - - - - -	"	6 00	"	0 3 0 $\frac{1}{2}$
	Fine or lacquered wares, plain or combined with other materials, provided they cannot be classified under the head of "Small ornamental wares" - - - - -	"	24 00	"	0 12 2
	Small ornamental wares - - - - -	"	200 00	"	5 1 7

* See Note, page 1.

METALS, UNWROUGHT AND WROUGHT:—
Zinc—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
HOLLAND	Zinc, raw - - - - -	Free - - -	Free.
	" in sheets or plates, also wire - - -	Free - - -	Free.
	Zinc wares, lacquered, painted, or not - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
BELGIUM	Zinc, unmanufactured, all kinds - - -	Free - - -	Free.
	Zinc wares - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
FRANCE	Zinc:	<i>Frs. cts.</i>	
	In pigs, bars, or slabs - - - - -	Free - - -	Free.
	Old broken articles, and filings - - -	Free - - -	Free.
	Rolled - - - - -	100 Kilos. 4 00	Cwt. 0 1 7½
	Zinc wares, all kinds - - - - -	" 8 00	" 0 3 3
PORTUGAL	Zinc, unmanufactured, all kinds - - -	<i>Reis.</i>	
	Zinc Wares:		
	Plate, printed or perforated for building purposes - - - - -	Kilog. * (a) 020	Cwt. 0 4 6¾
	Other - - - - -	" * (b) 050	" 0 11 5
SPAIN	Zinc:	<i>Pes. cts.</i>	
	Bars, lumps, or cakes - - - - -	100 Kilos. 5 00	Cwt. 0 2 0½
	Plates or sheets, wire and nails - - -	" 13 65	" 0 5 6½
	Zinc Wares:		
	Plain or lacquered - - - - -	" 23 69	" 0 9 8
ITALY	Gilt, silvered or nickeled - - - - -	" 45 00	" 0 18 3
	Zinc:	<i>Lire cts.</i>	
	In pigs, and old broken articles - - -	Free - - -	Free.
	Rolled in plates and sheets - - - - -	100 Kilos. 4 00	Cwt. 0 1 7½
	Zinc Wares:		
AUSTRIA-HUNGARY.	Gilt or silvered - - - - -	" 58 00	" 1 3 7
	Other kinds - - - - -	" 12 00	" 0 4 10½
	Zinc:	<i>Fls. kr.</i>	
	Raw and old broken refuse - - - - -	100 Kilos. 1 00	Cwt. 0 1 0¼
	Bars, plates, and sheets - - - - -	" 3 00	" 0 3 0½
AUSTRIA-HUNGARY.	Wire and pipes, and coarse castings, plain, or in combination with wood, or sheet or bar iron; also hollowed or perforated sheets or plates - - - - -	" 5 00	" 0 5 1
	Zinc Wares:		
	Common, as kettles, household articles, &c., combined or not with wood or iron - - - - -	" 10 00	" 0 10 2
	Fine, combined or not with other materials - - - - -	" 20 00	" 1 0 4

* In addition to these rates, a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable (a) from 20 reis to 27 reis, and (b) from 50 reis to 60 reis, per kilogramme.

METALS, UNWROUGHT AND WROUGHT:—
ZINC—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SWITZERLAND	Zinc, in pigs, blocks, or plates; also filings and old broken articles - - - -	<i>Frs. cts.</i> 100 Kilos. 0 40	<i>£. s. d.</i> Cwt. 0 0 2
	Rolled or drawn, in sheets or wire - -	" 1 50	" 0 0 7½
	Zinc Wares:		
	Not polished or painted - - - -	" 7 00	" 0 2 10¼
	Polished, painted, or varnished - -	" 16 00	" 0 6 6
GREECE - -	Zinc in rough blocks or sheets, with or without alloy - - - -	<i>Drs. lep.</i> Oke 0 10	Cwt. 0 3 2½
	Zinc in plates, with alloy of other metals, and for use in the construction of ships -	- Free - -	- Free.
	Zinc Wares:		
	Nails and screws; also wire - - - -	- Free - -	- Free.
	Other common wares, including buttons -	Oke 0 40	Cwt. 0 12 10
TURKEY - -	Fine wares, and articles gilt or silvered -	" 1 00	" 1 12 0
	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA - -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -	Zinc:	<i>Lei. b.</i>	
	Raw, filings, and old broken articles - -	Free - -	Free.
	Rolled in sheets - - - - -	Free - -	Free.
	Zinc Wares:		
	Zinc wares of all kinds, whether painted, varnished, or combined with other common materials, or not, but not gilt or silvered - - - - -	100 Kilos 100 00	Cwt. 2 0 8
UNITED STATES	The same articles gilt or silvered - -	{ " 100 00 and 50 % addi- tional.	{ " 2 0 8 and 50 % addi- tional.
	Zinc or spelter, in blocks or pigs, and old zinc fit only for re-manufacture - -	<i>Dol. cts.</i> Lb. 0 01½	Cwt. 0 7 0
	Zinc or spelter, in sheets - - - - -	" 0 02½	" 0 11 8
	Zinc wares, nails, and all other manufactures	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .

**METALS, UNWROUGHT AND WROUGHT:—
GOLD AND SILVER WARES.**

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>		<i>£. s. d.</i>
* RUSSIA	Articles of gold of all kinds, gold jewellery, &c., not otherwise enumerated - - -	Funt	43 55	Oz. Troy 0 10 6
	Articles of silver, or of silver gilt, of all kinds, silver jewellery, &c., not otherwise enumerated - - -	"	2 90	" 0 0 8 ³⁶
	Gold and silver lace, gold or silver drawn and spun, spangles, and other ornaments, and gold and silver ribbon - - -	"	7 20	" 0 1 8 ⁷⁷
	Gold and silver leaf, single or double, including the weight of the books - - -	"	1 45	" 0 0 4 ¹⁸
		<i>Kron. öre.</i>		
SWEDEN	Gold wares - - - - -	Kilog.	11 70	Oz. Troy 0 0 4 ⁸⁵
	Gold leaf, real or false (including the weight of book or wrapper); also gold dust - - -	"	2 35	" 0 0 0 ⁹⁷
	Gold and silver wire, lace, fringes, braid, &c. - - -	"	2 35	" 0 0 0 ⁹⁷
	Silver wares, gilt or not - - - - -	"	7 00	" 0 0 2 ⁸⁰
	Silver leaf, real or not - - - - -	"	1 40	" 0 0 0 ⁵⁸
		<i>Kron. öre.</i>		
NORWAY	Gold and silver leaf - - - - -	Free	- -	Free.
	Wire-drawers' work, of gold or silver; also wire, spangles, cords, &c., real or imitation - - - - -	Kilog.	2 35	Oz. Troy 0 0 0 ⁹⁷
	Gold and silver wares - - - - -	Hectog.	0 64	" 0 0 2 ⁶⁵
		<i>Kron. öre.</i>		
DENMARK	Wares of gold or silver - - - - -	Pund	0 33 ³ / ₄	Oz. Troy 0 0 0 ²
	Gold and silver leaf - - - - -	"	0 33 ³ / ₄	" 0 0 0 ²
		<i>Mks. pf.</i>		
GERMANY	Wares of gold or silver, plain, or in combination with other materials; also gold and silver leaf - - - - -	100 Kilos.	600 00	Oz. Troy 0 0 2 ²⁴
HOLLAND	Gold and silver leaf and wire - - - - -	3 %	<i>ad valorem</i>	3 % <i>ad valorem.</i>
	Gold and silversmiths' wares - - - - -	5 %	<i>ad valorem</i>	5 % <i>ad valorem.</i>

* See Note, page 1.

METALS, UNWROUGHT AND WROUGHT:—
GOLD AND SILVER WARES—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
BELGIUM	Jewellery - - - - -	Free - -	Free.
	Other gold and silversmiths' work, all kinds	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
		<i>Frs. cts.</i>	
FRANCE	Gold leaf - - - - -	Kilog. 25 00	Oz. Troy 0 0 7 ¹⁶
	Silver leaf - - - - -	" 20 00	" 0 0 5 ⁹⁷
	Gold and silver wire - - - - -	100 kilos. 500 00	" 0 0 1 ⁴⁹
	Gold and silversmiths' wares, all kinds, and imitation jewellery	" 500 00	" 0 0 1 ⁴⁹
	Plated wares - - - - -	" 100 00	" 0 0 0 ⁵⁰
	Excise duty in addition :		
	On silversmiths' wares - - - - -	Hectog. 2 00	" 0 0 5 ⁹⁷
	On goldsmiths' wares - - - - -	" 37 50	" 0 9 4
	Gold :	<i>Reis.</i>	
	Gold leaf - - - - -	Kilog. 3,200	Oz. Troy 0 0 5 ³⁷
PORTUGAL	Wire - - - - -	" * (a) 20,000	" 0 2 9 ⁵⁹
	Jewellery - - - - -	" * (a) 20,000	" 0 2 9 ⁵⁹
	Goldsmiths' work - - - - -	" * (a) 20,000	" 0 2 9 ⁵⁹
	Silver :		
	Silver leaf - - - - -	" 1,300	" 0 0 2 ¹⁸
	Wire - - - - -	" 6,000	" 0 0 10 ⁹⁸
	Jewellery - - - - -	" * (b) 10,000	" 0 1 4 ⁷⁸
	Silversmiths' work, not otherwise specified	" * (b) 10,000	" 0 1 4 ⁷⁸
		<i>Pes. cts.</i>	
	Gold jewellery, or gems set in gold, of whatever kind - - - - -	Hectog. 25 00	Oz. Troy 0 6 2 ⁵⁵
SPAIN	Silver jewellery, or gems set in silver, of whatever kind - - - - -	" 3 50	" 0 0 10 ⁴⁵
	All other gold or silver wares - - - - -	" 2 60	" 0 0 7 ⁷⁴
		<i>Lire cts.</i>	
ITALY	Gold leaf (including the weight of the books)	Kilog. 18 00	Oz. Troy 0 0 5 ³⁷
	Silver leaf (including the weight of the books)	" 5 00	" 0 0 1 ⁴⁹
	Gold and silver wire, having a diameter of at least two millimetres - - - - -	" 2 50	" 0 0 0 ⁷⁴
	Other gold wire - - - - -	" 10 00	" 0 0 2 ⁹⁸
	Other silver wire - - - - -	" 5 00	" 0 0 1 ⁴⁹
	Jewellery, of gold - - - - -	Hectog. 7 00	" 0 1 8 ⁹⁰
	Jewellery, of silver or silver gilt - - -	Kilog. 10 00	" 0 0 3
	Silversmiths' wares of silver or silver gilt -	" 9 00	" 0 0 2 ⁶⁸
	Goldsmiths' wares - - - - -	Hectog. 14 00	" 0 3 5 ⁸⁰

* In addition to these rates, a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable (a) from 20,000 reis to 31,800 reis, and (b) from 10,000 reis to 10,960 reis.

METALS, UNWROUGHT AND WROUGHT:—
GOLD AND SILVER WARES—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Fls. kr.</i>	<i>£. s. d.</i>
AUSTRIA-HUNGARY.	Gold and silver wares, plain or combined with other materials, and jewellery - -	100 kilos. 300 00	Oz. Troy 0 0 2 ²⁴
	Gold and silver leaf and filigree work - -	" 200 00	" 0 0 1 ⁴⁰
	Plated wares - - - - -	" 100 00	" 0 0 0 ⁷⁵
	Gold and silver wire - - - - -	" 100 00	" 0 0 0 ⁷⁵
		<i>Frs. cts.</i>	
SWITZERLAND.	Gold and silver leaf - - - - -	100 kilos. 16 00	Oz. Troy 0 0 0 ⁶⁵
	Gold and silver, rolled, in plates or bands -	" 20 00	" 0 0 0 ⁶⁶
	Ditto, wire - - - - -	" 50 00	" 0 0 0 ¹⁵
	Jewellery, and gold and silversmiths' work, real or plated - - - - -	" 30 00	" 0 0 0 ⁶⁰
		<i>Drs. lep.</i>	
GREECE -	Gold wares of all kinds - - - - -	Drachme 0 40	Oz. Troy 0 3 2
	Silver wares, not gilt or enamelled - - -	" 0 08	" 0 0 7 ⁶⁰
	Ditto, gilt or enamelled - - - - -	" 0 12	" 0 0 11 ⁴⁰
TURKEY -	All kinds of gold and silver wares - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA -	All kinds of gold and silver wares - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
	Gold :	<i>Lei. b.</i>	
ROUMANIA	Leaf for gilding - - - - -	Free - - -	Free.
	Wire - - - - -	Kilog. 40 00	Oz. Troy 0 0 11 ⁹⁴
	Goldsmiths' wares - - - - -	" 30 00	" 0 0 8 ⁸⁵
	Jewellery, with or without precious stones	" 100 00	" 0 2 6
	Silver :		
	Silver foil - - - - -	Free - - -	Free.
	Wire - - - - -	Kilog. 10 00	Oz. Troy 0 2 6
	Silversmiths' wares - - - - -	" 30 00	" 0 0 8 ⁸⁵
	Jewellery, with or without precious stones	" 60 00	" 0 14 11
	Plated wares - - - - -	" 10 00	" 0 2 6
		<i>Doll. cts.</i>	
UNITED STATES	Gold leaf - - - - -	500 leaves 1 50	500 leaves 0 6 3
	Silver leaf - - - - -	" 0 75	" 0 3 1 ¹ / ₂
	Gold or silver wire - - - - -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .
	Gold and silver jewellery, watch chains, &c.	25 % <i>ad valorem</i>	25 % <i>ad valorem</i> .
	Gold or silver embroideries - - - - -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .
	Plated wares - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	All other gold or silver wares - - - - -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .

EARTHENWARE AND PORCELAIN.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.		
*RUSSIA -	Ordinary bricks - - - - -	Poud	<i>Rbl. cop.</i> 0 01	Cwt.	£. s. d. 0 0 1½	
	Fire-bricks, tiles, slabs, drainage and water pipes - - - - -	"	0 03	"	0 0 3½	
	Pottery Ware, or Stoneware of common clay :					
	Coloured or gilt, for the decoration of rooms - - - - -	"	1 30	"	0 12 10	
	Other kinds, as household utensils, &c. -	"	0 26	"	0 2 6¾	
	Earthenware (China):					
	White, and of one colour, dyed in the paste, without ornaments, except a moulded pattern - - - - -	"	1 00	"	0 9 10	
	With patterns, rings, borders, and edges of one colour - - - - -	"	1 30	"	0 12 10	
	Painted, or with gilt or variegated patterns	"	3 30	"	1 12 6	
	Porcelain :					
	Vessels, white, or of one colour, and with coloured or gilt edges or borders, but without other ornaments - - - - -	"	5 30	"	2 12 2	
	Ditto, painted, or with coloured or gilt patterns, arabesques, flowers, or other ornaments - - - - -	"	10 55	"	5 3 11	
	Articles of Porcelain, such as vases, statuettes, candlesticks, table orna- ments, &c. :					
	White, or of one colour - - - - -	"	10 55	"	5 3 11	
SWEDEN -	Painted, gilt, or with bronzed orna- ments - - - - -	"	21 10	"	10 7 10	
	<i>Note.</i> —(1.) Crests and cyphers are not considered ornaments. (2.) Packing cases, in which china, &c., is imported, pay duty according to the material of which they are made.					
	Earthenware :					
	Fire-proof and paving tiles and bricks, having a thickness of 3 centimetres (1·17 inches) or more - - - - -	100 kilos.	<i>Kron. öre.</i> 0 20	Cwt.	0 0 1½	
	Unglazed paving and decorative tiles having a thickness of less than 3 centi- metres - - - - -	"	3 00	"	0 1 8¼	
	Glazed, ditto, ditto - - - - -	Pay duty as stoneware—see below.				
	Other kinds - - - - -	Free.				
	Earthenware and terra cotta, not other- wise specified - - - - -	Kilog.	0 07	Cwt.	0 3 11½	
	Stoneware or Chinaware:					
	White, or of one colour, not painted -	"	0 10	"	0 5 8	
	Painted or printed - - - - -	"	0 16	"	0 9 0	
	Porcelain :					
	White, or of one colour - - - - -	"	0 24	"	0 13 7	
	Gilt, silvered, or painted with figures or flowers - - - - -	"	0 47	"	1 6 6	

* See Note, page 1.

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EARTHENWARE AND PORCELAIN—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
NORWAY	Crucibles, mortars, filtering plates, retorts, telegraph insulators, galvanic pans, drain pipes, stoves and stove pipes, water pipes, &c. - - - - -	<i>Kron. öre.</i> - Free - - -	<i>£. s. d.</i> - Free.
	Bricks of all sorts - - - - -	- Free - - -	- Free.
	Tiles, glazed - - - - -	1,000 8 00	1,000 0 8 11
	" unglazed - - - - -	" 5 00	" 0 5 6½
	Common Pottery and Stoneware (crookery):		
	Unglazed and unpainted - - - - -	- Free - - -	- Free.
	Other kinds - - - - -	Kilog. 0 03½	Cwt. 0 1 10½
	Chinaware (Faience) and fine stoneware, terra cotta and terralith - - - - -	" 0 07	" 0 3 11½
	Porcelain and biscuit china of all kinds -	" 0 23	" 0 13 0
DENMARK	Bricks, paving bricks, tiles, and earthen pipes - - - - -	<i>Kron. öre.</i> - Free - - -	- Free.
	Pottery of common earth, as gas retorts, cru- cibles, &c., including graphite crucibles -	Pund 0 00½	Cwt. 0 0 6½
	" " other kinds - - - - -	" 0 02½	" 0 2 4½
	Earthenware or Stoneware (Faience), Terra Cotta or Terralith, and Tobacco Pipes:		
	Gilt or silvered, with real or false gold or silver - - - - -	" 0 16½	" 0 18 10
	Other kinds - - - - -	" 0 06½	" 0 7 1
	Porcelain:		
	Coloured, gilt, or silvered - - - - -	" 0 33½	" 1 17 8
	Other kinds - - - - -	" 0 16½	" 0 18 10
GERMANY	Common bricks, tiles, pipes, and pottery unglazed - - - - -	<i>Mks. pf.</i> - Free - - -	- Free.
	Fire bricks - - - - -	100 kilos. 0 50	Cwt. 0 0 3
	Glazed tiles and bricks; paving tiles; archi- tectural ornaments, including those of terra cotta; glazed pipes, pans, jars, and other vessels of common stoneware; common stove tiles, earthenware tobacco pipes, glazed pottery - - - - -	" 1 00	" 0 0 6
	Crucibles, retorts, fire-proof pipes and plates	" 2 00	" 0 1 0
	Other Earthenware, except real or imitation Porcelain:		
	Of one colour or white - - - - -	" 10 00	" 0 5 1
	Of two or more colours, bordered, printed, painted, gilt, or silvered -	" 16 00	" 0 8 2
	In combination with other materials (provided such articles cannot be classified under the head of Small Ornamental Wares) - - - - -	" 16 00	" 0 8 2
	Fine terra cotta wares - - - - -	" 10 00	" 0 5 1
	Porcelain and Wares resembling Porcelain (Parian, Jasper, &c.):		
	White - - - - -	" 14 00	" 0 7 1
	Coloured, bordered, printed, painted, gilt, silvered; also in combination with other materials (provided such articles cannot be classified under the head of Small Ornamental Wares) - - -	" 30 00	" 0 15 3

EARTHENWARE AND PORCELAIN—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
HOLLAND	Bricks and roofing tiles and crucibles - - - - -	- Free - - -	- Free.
	Moulds for sugar baking - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Earthenware and porcelain of all kinds, not otherwise enumerated, including earthen- ware pipes for water supply, drain-pipes, &c. - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
BELGIUM	Crucibles and retorts - - - - -	- Free - - -	- Free.
	Bricks, tiles, and drain-pipes; also paving tiles - - - - -	- Free - - -	- Free.
	Common earthenware - - - - -	100 kilos. 1 50 or 10 % <i>ad valorem</i> at the option of the importer.	Cwt. 0 0 7½
	Fine earthenware and porcelain - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
FRANCE	Bricks, tiles, and drain-pipes, common - - - - -	- Free - - -	- Free.
	Crucibles and gas retorts - - - - -	- Free - - -	- Free.
	Common earthenware, plain, glazed, or not glazed, with decora- tions in bas-relief of one or more colours, flat or hollow - - - - -	- Free - - -	- Free.
	Stoneware:		
	Apparatus and articles for the manufac- ture of chemical products - - - - -	- Free - - -	- Free.
	Common, flat or hollow, as bottles, plates, flasks, household and kitchen utensils, &c. - - - - -	100 kilos. 4 00	Cwt. 0 1 7½
	Other plain and ornamental ware, of fine paste, washed and baked - - - - -	" 8 00	" 0 3 3
	Tiles, decorated or not, of different paste, grain, or colours - - - - -	" 3 00	" 0 1 2½
	" not decorated, of one colour, paste, and grain throughout - - - - -	" 1 00	" 0 0 4½
	Chinaware:		
	Stanniferous:		
	Of coloured paste, with white or coloured glaze, with plain moulded ornaments, of one colour, not finished by hand - - -	- Free - - -	- Free.
	With coloured glaze, printed or painted by hand, or moulded in relief and finished by hand - - - - -	100 kilos. 12 00	Cwt. 0 4 10½
	Fine:		
	White or coloured, with a glaze of one uniform colour - - - - -	" 8 00	" 0 3 3
	Painted and decorated:		
	Of one colour - - - - -	" 8 00	" 0 3 3
	Of several colours - - - - -	" 12 00	" 0 4 10½
	Porcelain:		
	White; insulators - - - - -	" 7 00	" 0 2 10½
	" other kinds - - - - -	" 10 00	" 0 4 0½
	Decorated, also parian or biscuit, white or coloured - - - - -	" 20 00	" 0 8 2
	Decorated, and of extra thickness - - - - -	" 12 00	" 0 4 10½

EARTHENWARE AND PORCELAIN—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.
		<i>Reis.</i>		<i>£. s. d.</i>
PORTUGAL	Earthenware of all kinds - - - -	Kilog.	100	Cwt. 1 2 11
	Stoneware, common - - - -	"	002	" 0 0 5½
	„ fine - - - -	"	100	" 1 2 11
	Utensils for manufacturing, scientific, or chemical purposes - - - -	"	* (a) 001	" 0 0 2½
	Porcelain and wares thereof - - -	"	* (b) 200	" 2 5 9
	Other articles not specially mentioned -	"	002	" 0 0 5½
SPAIN		<i>Pes. cts.</i>		
	Roofing tiles, and bricks for building pur- poses - - - -	100 kilos.	0 06	Ton 0 0 5½
	Tiles, for walls and floors, glazed; tubes, drain-pipes, &c. - - - -	"	1 50	Cwt. 0 0 7½
	Stoneware and fine earthenware - -	"	26 58	" 0 10 10
	Porcelain - - - -	"	37 50	" 0 15 3
ITALY		<i>Live cts.</i>		
	Bricks, common tiles, and fire bricks -	100 kilos.	0 25	Cwt. 0 0 1½
	Tiles of Marseilles or Paris pattern, and hollow bricks - - - -	"	1 50	" 0 0 7½
	Pottery (terra cotta):			
	Square tiles or bricks, plain, glazed, or enamelled; crucibles, retorts, and pipes, enamelled or not; architectural orna- ments, oil jars, and similar coarse manufactures; also plain utensils and household articles, glazed and of one colour - - - -	"	3 00	" 0 1 2½
	Other kinds, including utensils and household articles with ornamentation of any description, statues, and orna- mental ware - - - -	"	18 00	" 0 7 4
	Other earthen and china ware:			
	Wares of coloured clay covered with enamel or opaque varnish:			
	Painted tiles and coarse stonewares -	"	6 00	" 0 2 5½
	White or coloured on plain ground -	"	10 00	" 0 4 0½
	Variously coloured or otherwise decorated - - - -	"	14 00	" 0 5 8

* In addition to these rates a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable (a) from one o five reis; and (b) from 200 to 220 reis.

EARTHENWARE AND PORCELAIN—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY— <i>Continued.</i>	Other earthen and china ware— <i>Continued.</i>		
	Wares of white clay :	<i>Lire cts.</i>	<i>£. s. d.</i>
	Plain white, and fine stonewares - -	100 kilos. 18 00	Cwt. 0 7 4
	Coloured, painted, gilt, or otherwise decorated - - - - -	" 25 00	" 0 10 2
	Porcelain :		
	White - - - - -	" 18 00	" 0 7 4
	Coloured, gilt, or otherwise decorated -	" 35 00	" 0 14 3
	Common bricks, tiles, and earthen pipes, glazed or not - - - - -	<i>Fls. kr.</i> Free - - -	Free.
	Wares of fire clay, not otherwise mentioned :		
	Bricks of ordinary shape weighing up to 5 kilogrammes each - - - - -	Free - - -	Free.
AUSTRIA-HUN- GARY.	Other kinds - - - - -	100 kilos. 1 00	Cwt. 0 1 0½
	Paving materials and pipes of common stoneware - - - - -	" 1 00	" 0 1 0½
	Graphite vessels, gas retorts, crucibles, and vessels for manufacturing purposes, of common stoneware or fire clay - -	" 1 00	" 0 1 0½
	Common pottery :		
	Common stoneware; graphite wares. -	" 1 00	" 0 1 0½
	Wares of common clay - - - - -	Free - - -	Free.
	Common pottery as in the foregoing, com- bined with wood or iron, but not polished or varnished - - - - -	100 kilos. 2 00	Cwt. 0 2 0½
	Architectural ornaments, including those of terra cotta, glazed or not; common stoves and parts of stoves, and tiles for walls and floors of common clay - - - - -	Free - - -	Free.
	Earthenware, not otherwise specified :		
	Of one colour, or white - - - - -	100 kilos. 5 00	Cwt. 0 5 1
	Of two or more colours, bordered, painted, printed, gilt, or silvered - - - -	" 8 00	" 0 8 2
	Porcelain, white - - - - -	" 7 00	" 0 7 1
	Porcelain of all other kinds - - - -	" 15 00	" 0 15 3
	Fine earthenware of all kinds in combi- nation with other materials not subject to a higher duty - - - - -	" 15 00	" 0 15 3

EARTHENWARE AND PORCELAIN—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.	
		<i>Frs. cts.</i>		<i>£. s. d.</i>	
SWITZERLAND	Common bricks, tiles, pipes, slabs, &c., not otherwise mentioned; also gas retorts -	100 kilos.	0 10	Cwt.	0 0 0½
	Fire bricks - - - - -	"	0 50	"	0 0 2½
	Tiles or bricks, smoked, slate-coloured, or varnished, and architectural ornaments not otherwise mentioned - - -	"	2 00	"	0 0 9½
	Tubes, pipes, slabs, tiles, &c., of common earthenware, varnished, or of stoneware; not polished or painted, and without impressed designs or ornamentation in relief - - - - -	"	2 00	"	0 0 9½
	Articles of common earthenware, grey or red, varnished or not; common stoneware, crucibles, earthen pipes - - - -	"	2 00	"	0 0 9½
	Plates, slabs, square tiles, &c., not classed as fine earthen or stoneware, painted or polished, or with impressed designs or ornamentation in relief - - - -	"	10 00	"	0 4 0½
	Chinaware, white or yellow, fine earthen or stoneware, porcelain of all sorts, parian and biscuit, and all other pottery, not otherwise mentioned - - - -	"	16 00	"	0 6 6
GREECE -		<i>Drs. lep.</i>			
	Tiles, bricks, and pipes, not varnished -	1,000	13 00	1,000	0 10 5
	Other common earthen goods, not varnished -	Free	- -	Free.	
	Articles of common earthenware, varnished	Oke	0 04	Cwt.	0 1 3¼
	Earthen and China Wares, Glazed or Enamelled:				
	White or white with a single colour and quite plain, or of one colour with impressed designs - - - -	"	0 14	"	0 4 5½
	Of more than one colour, or with gilding, designs in relief, or other ornamentation - - - -	"	0 50	"	0 16 0
	Porcelain:				
	Plain white - - - - -	"	0 50	"	0 16 0
	Painted, gilt, or otherwise coloured or ornamented - - - - -	"	2 00	"	3 4 0
	Lamps, art pottery, and articles <i>de luxe</i> -	"	7 00	"	11 4 0

EARTHENWARE AND PORCELAIN—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
TURKEY - -	Earthenware and porcelain of all kinds -	8 % <i>ad valorem</i>	£. s. d. 8 % <i>ad valorem</i> .
BULGARIA - -	Earthenware and porcelain of all kinds -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -	Bricks, fire-bricks, tiles, and drain and water pipes - - - - -	<i>Lei. b.</i> 100 kilos. 2 00	Cwt. 0 0 9½
	Earthenware, Porcelain, &c.:		
	Common earthenware of one colour or white, also white with coloured borders, but not gilt or silvered - -	" 2 40	" 0 0 11½
	Common plates printed in two colours, imported in baskets - - - -	" 2 40	" 0 0 11½
	Other common earthen or stoneware, with or without varnish; also all common earthen or stoneware combined with wood or iron - - - - -	" 15 00	" 0 6 1
	Semi-fine, <i>i.e.</i> , earthenware (<i>faience</i>) white or coloured, printed, silvered, gilt, or not, plain or with ornamentation in relief - - - - -	" 15 00	" 0 6 1
	Fine, <i>i.e.</i> , porcelain of all sorts, white or coloured, printed, gilt, silvered, or not, plain or with ornamentation in relief -	" 30 00	" 0 12 2
	Fancy articles in porcelain, biscuit, and <i>faience</i> , such as statuettes, inkstands, &c., candlesticks, lamps, and similar articles; white, painted, or gilt, or combined with bronze, carved wood, mosaic, &c. - - - - -	" 250 00	" 5 1 7
	Bricks, fire-bricks, roofing and paving tiles, and large stoneware vessels - - -	20 % <i>ad valorem</i>	20 % <i>ad valorem</i> .
	Encaustic tiles - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
UNITED STATES	Brown earthenware and common stoneware, not ornamented, gas retorts, &c. - -	25 % <i>ad valorem</i>	25 % <i>ad valorem</i> .
	Earthen, China, Porcelain, and Parian Ware:		
	White, not decorated - - - -	55 % <i>ad valorem</i>	55 % <i>ad valorem</i> .
	Painted, gilt, or in any way decorated -	60 % <i>ad valorem</i>	60 % <i>ad valorem</i> .
	Tobacco pipes, common - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	" pipe bowls - - - -	70 % <i>ad valorem</i>	70 % <i>ad valorem</i> .

GLASS AND GLASSWARES.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
† RUSSIA	Manufactures of green bottle-glass, plain, with moulded patterns or letters, but not cut or ground - - - - -	<i>Rbl. cop.</i> Poud 0 60	<i>£. s. d.</i> Cwt. 0 5 11
	<i>Note.</i> —Wine bottles are admitted duty free at the ports of the Black Sea and Sea of Azov, and at the custom houses of the Bessarabian Frontier.		
	Window glass of all kinds, green, half-white or white - - - - -	" 1 45	" 0 14 3
	Window glass coloured (dyed in the paste), milk white, dull or reticulated - - -	" 2 40	" 1 3 8
	Articles of white or half-white glass, plain or with cast patterns, not cut nor ground, but with or without ground bottoms, stoppers, &c. - - - - -	" 1 45	" 0 14 3
	Articles of coloured or double glass, or of glass milk-white, dull, or reticulated:		
	Plain, not ground or cut, and with or without ground stoppers, &c. - - -	" 2 40	" 1 3 8
	Cut and polished - - - - -	" 9 70	" 4 15 7
	Articles of white glass or crystal, cut or ground, but without ornaments - - -	" 4 85	" 2 7 9
	Glass wares of all kinds, painted, gilt, or silvered, or with cut or engraved patterns, or with bronze or other ornaments - - -	" 9 70	" 4 15 7
	Mirrors, or Silvered Plate Glass for Mirrors: Having a superficies of 100 square vershoks (2·13 square feet) or less - - -	Funt *0 06	" 1 3 8
	From 101 to 200 square vershoks - - -	Sq. vershok *0 00½	Sq. foot 0 1 1½
	" 201 " 300 " " " - - -	" *0 01	" 0 1 5½
	" 301 " 400 " " " - - -	" *0 01½	" 0 2 2½
	" 401 " 500 " " " - - -	" *0 02	" 0 2 11½
	" 501 " 600 " " " - - -	" *0 02½	" 0 3 4½
	" 601 " 800 " " " - - -	" *0 02½	" 0 3 8½
	" 801 " 1,000 " " " - - -	" *0 02½	" 0 4 1
	" 1,001 " 1,200 " " " - - -	" *0 03	" 0 4 5½
	" 1,201 " 1,400 " " " - - -	" *0 03½	" 0 4 10
	" 1,401 " 1,600 " " " - - -	" *0 03½	" 0 5 2½
	With an addition of ¼ cop. per square vershok (4½ d. per square foot), for each additional 200 square vershoks.		
	* With an addition of 30 per cent. to the duty levied.		
	<i>Note.</i> —Mirrors, &c., broken in transit will be charged duty on each piece separately that measures more than 25 square vershoks, calculating the measurement according to the largest rectangular piece that can be cut out of each fragment. Broken pieces of 25 square vershoks or less are admitted duty free.		
	Polished mirror glass, without amalgam, pays 30 per cent. less duty than the above, according to size.		
	Bugles and beads, on strings - - - - -	Poud. 4 00	Cwt. 1 19 5
	" in articles and set - - - - -	Funt. 0 45	" 8 17 4
	Buttons - - - - -	" 0 30	" 5 18 3

† See Note, page 1.

GLASS AND GLASSWARES—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SWEDEN -	Bowls, jars, and flasks of dark green or brown glass, entirely uncut - - -	<i>Kron. öre.</i> Kilog. 0 02	£. s. d. Cwt. 0 1 1½
	Bottles, ditto - - - - -	" *0 02	" *0 1 1½
	* At option of importer.	each *0 01 (for bottles full or empty).	each *0 0 0½
	Jars and flasks of light green or half white colour, entirely uncut, also medicine flasks without cut stoppers - - -	Kilog. 0 06	Cwt. 0 3 4½
	Jars and flasks with cut stoppers, but not otherwise cut; also glass for chemical purposes - - - - -	" 0 10	" 0 5 8
	Optical glasses, all kinds, not mounted - - -	- Free - -	- Free.
	Patent or skylight glass - - - - -	Kilog. 0 07	Cwt. 0 3 11½
	Window or Mirror Glass:		
	Rough, unpolished - - - - -	" 0 07	" 0 3 11½
	Polished, not silvered:		
	Of ¼ square metre and less in size -	" 0 15	" 0 8 6
	Above ½ square metre - - - - -	" 0 25	" 0 14 1
	Silvered:		
	Of ¼ square metre and less in size -	" 0 25	" 0 14 1
	Above ½ square metre - - - - -	" 0 40	" 1 2 7
NORWAY -	Glass vitrifications, polished or not - - -	" 1 40	" 3 19 0
	Other kinds of glass wares, including decanters, and pressed and polished flasks -	" 0 35	" 0 19 9
	Glass and Glasswares:		
	Common bottles or flasks, not cut or ground - - - - -	- Free - -	- Free.
	Plate or Sheet Glass:		
	Silvered, including mirrors - - -	Kilog. 0 23	Cwt. 0 13 0
	Not silvered, but cut, painted, gilt, varnished, engraved, polished, or figured - - - - -	" 0 13	" 0 7 4
	Other kinds - - - - -	" 0 06	" 0 3 4½
	Patent and skylight glass - - - - -	- Free - -	- Free.
	Milk-pans, pickle-jars, retorts, and telegraph insulators - - - - -	- Free - -	- Free.
DENMARK -	Optical and burning glasses, unset, enamel, &c - - - - -	- Free - -	- Free.
	Other glass wares, including flasks covered with wicker work - - -	Kilog. 0 27	Cwt. 0 15 3
	Glass:		
	Unpolished, in sheets or panes; window glass, patent or skylight glass, common green or brown hollow ware, as bottles, milk-pans, or retorts, and rough unpolished plate-glass - - - - -	<i>Kron. öre.</i> Pund 0 03½	Cwt. 0 3 6½
	Polished Plate-Glass, unsilvered:		
	In sheets, measuring up to 800 Danish square inches - - - - -	" 0 16½	" 0 18 10
	" " from 800 to 1,800 Danish square inches -	" 0 25	" 1 8 3
	" " 1,800 Danish square inches and above - - - - -	" 0 39½	" 1 17 8
	Silvered plate-glass, polished or not (including weight of frame) - - -	25 per cent. above the duty on unsilvered.	

GLASS AND GLASSWARES—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
DENMARK— <i>Continued.</i>	Glasswares :	<i>Kron. öre.</i>	<i>£. s. d.</i>
	Combined with metal; also polished glass drops, buttons, beads, &c. - -	Pund 0 33½	Cwt. 1 17 8
	Other kinds - - - - -	" 0 14½	" 0 16 6
	Glass and Glasswares :		
	(a) Green and other naturally coloured hollow-glass, not moulded, cut nor ground, also with common basket covering; glass mass; rough optical glass (flint glass, crown glass); rough cast sheets of ribbed glass (for sky-lights); enamel and glazing in the lump; glass tubes and rods, without distinction of colour, such as are used for glass blowing and bead making -	<i>Mks. pf.</i>	
		100 kilos. 3 00	Cwt. 0 1 6½
	(b) White hollow-glass, not figured, cut, ground, nor moulded, but with cut or ground stoppers, bottoms, or rims	100 kilos. } 8 00 gross weight.	Cwt. gross 0 4 0½
	(c) Window and plate glass in its natural colour (green, or partly or wholly white), not cut or figured: When the height and breadth together are not more than 120 centimetres	100 kilos. 6 00	Cwt. 0 3 0½
	From 120 to 200 centimetres - -	100 kilos. } 8 00 gross weight.	Cwt. gross 0 4 0½
	Over 200 centimetres - - -	" 10 00	" 0 5 1
GERMANY	(d) 1. Mirror glass, rough, uncut - -	100 kilos. 3 00	Cwt. 0 1 6½
	2. Plate window and mirror glass, cut, polished, figured, frosted or coloured; silvered plate glass of all kinds - - - - -	100 kilos. } 24 00 gross weight.	Cwt. gross 0 12 2
	(e) Pendants to chandeliers, glass buttons, coloured or not; massive white glass not otherwise mentioned; moulded, pressed, cut, polished, ground, engraved or figured glass, not included under (d) or (f) - - - - -	100 kilos. 24 00	Cwt. 0 12 2
	<i>Note.</i> —Small glass plates, pearls, bugles, and drops of glass, coloured or not - - - - -	" 4 00	" 0 2 0½
	(f) Coloured, not included under (a), (d), and (e); painted or gilt glass; paste (imitation jewels), not set or cut; glass and enamel wares in combination with other materials provided they cannot be classified under the head of Small Ornamental Wares - - -	" 30 00	" 0 15 3
	<i>Note.</i> —Opal and alabaster glass, not figured, cut, ground, painted, nor moulded, with or without cut or ground stoppers, bottoms, and rims - -	" 10 00	" 0 5 1
	Broken glass - - - - -	Free - -	Free.

GLASS AND GLASSWARES—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
HOLLAND	Glass and glasswares, all kinds, and mirrors, silvered or not - - - - -	5 % <i>ad valorem</i>	£. s. d. 5 % <i>ad valorem</i> .
	<i>Note.</i> —Glass shades, for clocks, artificial flowers, &c., and globes for lamps, &c., are not charged with the duty on glass when imported with the articles to which they belong.		
	Broken glass - - - - -	Free - - -	Free.
BELGIUM	Glass and Glasswares :	<i>Frs. cts.</i>	
	Common bottles, and other articles of common green glass - - - - -	100 kilos. 1 00 or 10 % <i>ad valorem</i> , at the option of the importer.	Cwt. 0 0 4 $\frac{1}{2}$
	Other kinds of glass and glasswares -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Broken glass - - - - -	Free - - -	Free.
FRANCE	Glass and Glasswares :	<i>Frs. cts.</i>	
	Bottles, full or empty, all kinds - -	100 kilos. 3 00	Cwt. 0 1 2 $\frac{3}{4}$
	Window glass - - - - -	" 3 50	" 0 1 5
	" " coloured, polished, or engraved	" 15 00	" 0 6 1
	Watch and optical glasses, rough - -	" 15 00	" 0 6 1
	" " " cut or polished	" 149 00	" 3 0 7
	Table glass, white, or of one colour, plain or moulded - - - - -	" 3 50	" 0 1 5
	" cut or engraved - - - - -	" 10 00	" 0 4 0 $\frac{3}{4}$
	" decorated with gold or colour	" 25 00	" 0 10 2
	Plate glass of less than $\frac{1}{2}$ square metre, polished, silvered or not -	" 20 00	" 0 8 2
	" of $\frac{1}{2}$ square metre or more, unpolished - - - - -	Sq. metre 1 00	Sq. yard 0 0 8
	" of $\frac{1}{2}$ square metre or more, polished or silvered - -	" 3 00	" 0 2 0
	Vitrification and enamel, in masses or tubes	100 kilos. 4 75	Cwt. 0 1 11
	" " in beads, cut and pierced, imitation jewels, &c. - -	" 25 00	" 0 10 2
	Spun glass and imitation coral - -	" 12 00	" 0 4 10 $\frac{1}{2}$
	Broken glass or cullet - - - - -	Free - - -	Free.
	Other kinds of glass or glasswares - -	100 kilos. 18 50	Cwt. 0 7 6

GLASS AND GLASSWARES—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
PORTUGAL	Glass and Glasswares :	<i>Reis.</i>	<i>£. s. d.</i>
	Glass in sheets, unpolished - - -	Kilog. * (a) 100	Cwt. 1 2 10
	" " polished or silvered, framed or not - - -	*(b) 25% <i>ad valorem</i>	25 % <i>ad valorem</i> .
	Vessels of common glass, of whatever colour - - - - -	Kilog. 020	Cwt. 0 4 7
	Vessels, &c., for chemical and scientific purposes - - - - -	" * (c) 001	" 0 0 2½
	Glass in pieces, for jewellery - - -	" * (a) 100	" 1 2 10
	Artificial gems and false pearls - -	" * (d) 800	" 9 2 11
	Watch and clock glasses - - - - -	*(b) 25% <i>ad valorem</i>	25 % <i>ad valorem</i> .
	Optical glasses - - - - -	Kilog. 1,000	Cwt. 11 8 8
	Glass wares, not otherwise specified -	" * (a) 100	" 1 2 10
	Broken glass - - - - -	- Free - - -	- Free.
SPAIN	Glass and Glasswares :	<i>Pes. cts.</i>	
	Common hollow wares - - - - -	100 kilos. 6 50	Cwt. 0 2 7½
	Glass and crystal wares - - - - -	" 34 65	" 0 14 1
	Glass and crystal, in plates and sheets -	" 16 04	" 0 6 6
	Ditto - ditto - silvered, also glasses for spectacles and watches - - -	" 69 34	" 1 8 2
ITALY	Sheet Glass :		
	Unpolished :		
	Common window glass, measuring in length and breadth together—	<i>Lire cts.</i>	
	Less than 120 centimetres - - -	100 kilos. 9 00	Cwt. 0 3 8
	From 120 to 200 centimetres - - -	" 11 00	" 0 4 5½
	More than 200 centimetres - - -	" 13 00	" 0 5 3½
	Other than common window glass, in- cluding glass for roofing or paving -	" 8 00	" 0 3 3
	Polished :		
	Not silvered, measuring in length and breadth together—		
	Not more than 160 centimetres -	" 22 00	" 0 8 11
	More than 160 centimetres - - -	" 28 00	" 0 11 5
	Mirrors, framed, and plate glass for mirrors, polished and silvered (including weight of case) :		
	Measuring in length and breadth to- gether—		
	Not more than 160 centimetres -	" 40 00	" 0 16 3
	More than 160 centimetres - - -	" 50 00	" 1 0 4

* *Note.*—In addition to these rates a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable, as follows:—(a) from 100 to 110 reis; (b) from 25 % to 27 % *ad valorem*; (c) from 1 to 5 reis; and (d) from 800 to 900 reis.

GLASS AND GLASSWARES—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY— <i>Continued.</i>	Glass and Crystal Wares:	<i>Lire cts.</i>	<i>£. s. d.</i>
	Simply blown or moulded, not coloured, ground, or cut - - - - -	100 kilos. 8 50	Cwt. 0 3 5½
	Coloured, dyed, ground, or cut - -	„ 15 00	„ 0 6 1
	Painted, enamelled, silvered, gilt, or other- wise decorated - - - - -	„ 18 00	„ 0 7 4
	Marked to indicate measures or degrees -	„ 30 00	„ 0 12 2
	Common bottles - - - - -	„ 4 00	„ 0 1 7½
	Demijohns - - - - -	„ 6 00	„ 0 2 5½
	Broken glass - - - - -	- Free - -	- Free.
	Glass, crystal, and enamel, cut as gems, beads, or in pendants for chandeliers, and other similar wares - - - - -	100 kilos. 30 00	Cwt. 6 12 2
	Vitrifications and enamel in cakes, sticks, or powder - - - - -	„ 5 00	„ 0 2 0½
	Hollow Wares:		
	Common, <i>i.e.</i> , not pressed, ground, cut, or figured:	<i>Fls. kr.</i>	
AUSTRIA-HUN- GARY.	Wares of natural coloured glass, but not white - - - - -	100 kilos. 2 00	Cwt. 0 2 0½
	White (transparent) wares - -	„ 4 00	„ 0 4 0½
	Wares of natural coloured, or white (trans- parent) glass, with cut or ground stoppers, bottoms, or rims - - -	„ 4 00	„ 0 4 0½
	White (transparent) wares, pressed, ground, polished, cut, figured, or engraved; also heavy white glass not specially mentioned	„ 8 00	„ 0 8 2
	Sheet and Plate Glass:		
	Mirror glass, rough and unpolished; also cast sheets, rough and ribbed, and roofing glass - - - - -	„ 1 50	„ 0 1 6¼
	Window glass, in natural tints (green, or half or wholly white), not polished or figured - - - - -	„ 4 00	„ 0 4 0½
	Sheet or plate glass of all kinds, polished, figured, or silvered; also framed mirrors - - - - -	„ 12 00	„ 0 12 3
	Optical glass (flint glass, crown glass, &c.), not cut in lenses, rough, unfinished -	„ 1 50	„ 0 1 6¼
	Optical and watch glasses, finished and polished - - - - -	„ 75 00	„ 3 16 3

GLASS AND GLASSWARES—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
AUSTRIA- HUNGARY— <i>Continued.</i>	Pendants, buttons, beads, enamel, imitation coral, pearls, &c., coloured or not - - -	<i>Fls. kr.</i> 100 kilos. 2 00	<i>£. s. d.</i> Cwt. 0 2 0½
	Glass, coloured, not otherwise specified, painted, gilt, or silvered; false jewellery, not set - - - - -	" 12 00	" 0 12 2
	Glass in rough masses; glaze and enamel in the mass; tubes, rods, and plates, without distinction of colour, for blowing or making beads or buttons - - -	" 1 50	" 0 1 6½
	Glass and enamel wares, not otherwise specified, combined or not with other materials, provided they cannot be classed as Small Ornamental Wares - - -	" 12 00	" 0 12 2
		<i>Frs. cts.</i>	
	Glass for roofing, glass tiles, skylights -	100 kilos. 7 00	Cwt. 0 2 10½
	Window Glass:		
	Common (of natural colour) - - -	" 7 00	" 0 2 10½
	Coloured - - - - -	" 16 00	" 0 6 6
	With designs or ground - - - - -	" 25 00	" 0 10 2
SWITZERLAND	Blown Glass and Glasswares:		
	Glass rods for industrial purposes; also common wine bottles of brown or green glass - - - - -	" 1 50	" 0 0 7½
	Common glasswares of black, brown, or green bottle glass, other than wine bottles - - - - -	" 3 50	" 0 1 5
	Common glasswares, half white - - -	" 5 00	" 0 2 0½
	Ditto - ditto - white, not polished, or with bottoms or rims slightly polished; also bottles with ground stoppers - - - - -	" 8 00	" 0 3 3
	Fine glasswares, ground painted, or gilt, and all other glasswares not otherwise mentioned - - - - -	" 30 00	" 0 12 2
	Ditto - of coloured glass, polished or engraved, and watch glasses - - -	" 16 00	" 0 6 6
	Enamel and vitrifications - - - - -	" 4 00	" 0 1 7½
	Glass beads - - - - -	" 4 00	" 0 1 7½
	Plate glass, not silvered:		
	Measuring up to 18 square decimetres	" 14 00	" 0 5 8½
	Of and above 18 square decimetres -	" 16 00	" 0 6 6
	Ditto - silvered, mirrors, and looking glasses:		
	Less than 18 square decimetres, including frames - - - - -	" 14 00	" 0 5 8½
	Of and above 18 square decimetres -	" 30 00	" 0 12 2

GLASS AND GLASSWARES—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
GREECE - -	Broken glass, powdered glass, glass in the mass - - - - -	<i>Drs. lep.</i> Free - - -	<i>£. s. d.</i> Free.
	Common bottles and demijohns, not white -	Oke 0 06	Cwt. 0 1 11
	Window Glass :		
	Common - - - - -	" 0 20	" 0 6 5
	Coloured, polished, or engraved - - -	" 0 30	" 0 9 7½
	Glasswares not specially mentioned, white or with impressions of one colour - -	" 0 30	" 0 9 7½
	Ditto, ditto, cut or engraved - - -	" 0 50	" 0 16 0
	Ditto, ditto, gilt or coloured; including crystal not otherwise mentioned - -	" 0 80	" 1 5 7
	Plate glass - - - - -	" 0 40	" 0 12 9½
	Watch glasses, glasses for optical instruments	" 3 00	" 4 16 0
	Beads, stones for jewellery, pendants for lustres, &c. - - - - -	" 1 00	" 1 12 0
	Articles of glass in combination with other materials not specially mentioned - -	20 % <i>ad valorem</i>	20 % <i>ad valorem</i> .
	Small looking-glasses for soldiers, peasants, &c., framed in common wood, brass, or other common metal - - - - -	Oke 0 50	Cwt. 0 16 0
	Looking glasses, with or without frames, measuring ½ square metre and above -	" 2 50	" 4 0 0
	Mirrors of all kinds not included in the foregoing classes - - - - -	" 2 00	" 3 4 0
TURKEY - -	Lustres of glass or crystal - - - - -	" 0 70	" 1 2 5
	Glass and glasswares of all kinds - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA -	Glass and glasswares of all kinds - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA - -	Glass and Glasswares :	<i>Lei. b.</i>	
	Glass mass; glass in rods, stems, or unshapen pieces, in the rough; also enamel	100 kilos. 10 00	Cwt. 0 4 0½
	Window or sheet glass of all sizes in natural tints (green, half-white, or wholly white) - - - - -	" 5 00	" 0 2 0½
	Sheet glass of natural colour (green, white, or half-white), ground or not, cut, painted, engraved, or ornamented; also coloured sheet glass, cut, painted, engraved, ornamented, or not - -	" 50 00	" 1 0 4
	Mirror glass not exceeding 30 centimetres in either breadth or length - - -	" 40 00	" 0 16 3
	Ditto, exceeding 30 centimetres in either breadth or length, - - - - -	" 80 00	" 1 12 6
	Table glass of natural colour (green, black, yellow, half-white, or wholly white), not ground, engraved, ornamented, cut, painted, gilt, or silvered, and not in combination with other materials -	" 15 00	" 0 6 1

GLASS AND GLASSWARES—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Lei. b.</i>	<i>£. s. d.</i>
ROUMANIA— <i>Continued.</i>	Glass and Glasswares— <i>Continued.</i>		
	Other glasswares, in glass of any colour, not ground, engraved, ornamented, cut, painted, gilt, or silvered, and not in combination with other materials -	100 kilos. 60 00	Cwt. 1 4 5
	Glasswares, moulded, ground, engraved, figured, or massive, but not coloured or cut - - - - -	" 30 00	" 0 12 2
	Glasswares, cut, coloured, painted, gilt, or silvered; also pendants for lustres -	" 50 00	" 1 0 4
	Fancy articles, such as statuettes, ink-stands, candlesticks, lamps, and the like, combined or not with other materials except precious metals - -	" 240 00	" 4 17 6
	Articles of coloured glass, such as imitation pearls, coral, or jet - - - -	" 38 00	" 0 15 5
UNITED STATES	Glass, Cylinder, Crown, or Common Window, Unpolished:	<i>Doll. cts.</i>	
	Not exceeding 10 by 15 inches square -	Lb. 0 01 $\frac{3}{8}$	Cwt. 0 6 5
	Measuring from 10 by 15 inches to 16 by 24 inches square - - - -	" 0 01 $\frac{7}{8}$	" 0 8 9
	Measuring from 16 by 24 inches to 24 by 30 inches square - - - -	" 0 02 $\frac{3}{8}$	" 0 11 1
	Exceeding 24 by 30 inches square - -	" 0 02 $\frac{7}{8}$	" 0 13 5
	Cylinder or Crown Glass, Polished:		
	Not exceeding 10 by 15 inches square -	Sq. foot 0 02 $\frac{1}{2}$	Sq. foot 0 0 1 $\frac{1}{4}$
	Measuring from 10 by 15 inches to 16 by 24 inches square - - - -	" 0 04	" 0 0 2
	Measuring from 16 by 24 inches to 24 by 30 inches square - - - -	" 0 06	" 0 0 3
	Measuring from 24 by 30 inches to 24 by 60 inches square - - - -	" 0 20	" 0 0 10
	Exceeding 24 by 60 inches square - -	" 0 40	" 0 1 8
	Fluted, Rolled, or Rough Plate Glass:		
	Not exceeding 10 by 15 inches square -	" 0 00 $\frac{3}{4}$	" 0 0 0 $\frac{3}{8}$
	Measuring from 10 by 15 inches to 16 by 24 inches square - - - -	" 0 01	" 0 0 0 $\frac{1}{2}$
	Measuring from 16 by 24 inches to 24 by 30 inches square - - - -	" 0 01 $\frac{1}{2}$	" 0 0 0 $\frac{3}{4}$
	Exceeding 24 by 30 inches square - -	" 0 02	" 0 0 1
	<i>Note.</i> —All fluted, rolled, or rough plate glass, weighing more than 100 lbs. per 100 square feet, will be charged an additional duty on the excess at the same rate.		
	Cast Polished Plate Glass, Unsilvered:		
	Not exceeding 10 by 15 inches square -	" 0 03	" 0 0 1 $\frac{1}{2}$
	Measuring from 10 by 15 inches to 16 by 24 inches square - - - -	" 0 05	" 0 0 2 $\frac{1}{2}$
	Measuring from 16 by 24 inches to 24 by 30 inches square - - - -	" 0 08	" 0 0 4
	Measuring from 24 by 30 inches to 24 by 60 inches square - - - -	" 0 25	" 0 1 0 $\frac{1}{2}$
	Exceeding 24 by 60 inches square - -	" 0 50	" 0 2 1

GLASS AND GLASSWARES—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
UNITED STATES — <i>Continued.</i>	Cast Polished Plate Glass, Silvered, and Looking Glasses :	<i>Doll. cts.</i>	<i>£. s. d.</i>
	Not exceeding 10 by 15 inches square -	Sq. foot 0 04	Sq. foot 0 0 2
	Measuring from 10 by 15 inches to 16 by 24 inches square - - -	" 0 06	" 0 0 3
	Measuring from 16 by 24 inches to 24 by 30 inches square - - -	" 0 10	" 0 0 5
	Measuring from 24 by 30 inches to 24 by 60 inches square - - -	" 0 35	" 0 1 5½
	Exceeding 24 by 60 inches square -	" 0 60	" 0 2 6
	<i>Note.</i> —Mirrors or looking glasses, when framed, will not be admitted at a less rate of duty than is chargeable upon similar glasses, &c., unframed, and will be liable to a duty of 30 per cent. <i>ad valorem</i> on the frames in addition.		
	Bottles, carboys, pickle or preserve jars, &c., of common green or coloured glass, and other plain, moulded, or pressed, green or coloured bottle glass, not cut, engraved or painted - - - - -	Lb. 0 01	Cwt. 0 4 8
	<i>Note.</i> —If filled, a duty of 30 per cent. <i>ad valorem</i> is charged in addition to the duty on the contents.		
	Flint and lime glass bottles and phials, and other plain, moulded, or pressed, flint or lime glassware, not otherwise mentioned	40 % <i>ad valorem</i>	40 % <i>ad valorem</i> .
	Glasswares of all kinds, cut, engraved, painted, coloured, stained, gilt, or silvered (except looking glasses and silvered plate glass) - - - - -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .
	Porcelain and Bohemian glass, chemical glassware, and all other manufactures of glass, or of which glass is the component material of chief value, not otherwise specified - - - - -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .
	Imitation gems, not set - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Glass plates or discs, unwrought, for optical instruments - - - - -	Free - -	Free.
	Beads, bugles, and bead ornaments - -	50 % <i>ad valorem</i>	50 % <i>ad valorem</i> .

HIDES, SKINS, AND LEATHER:—UNWROUGHT AND WROUGHT.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	Hides and Skins (except Furs) of all kinds, not dressed :	<i>Rbl. cop.</i>	<i>£. s. d.</i>
	Dried and dry salted - - - -	Poud 0 50	Cwt. 0 4 11
	Wet salted - - - -	" 0 25	" 0 2 5½
	Hides, Dressed :		
	Small :		
	Calf, chamois, and kid skins, tanned, tawed, or prepared with alum; leather shaped for boots and shoes; also morocco leather - - - -	" 10 80	" 5 6 5
	Large :		
	Ox, cow, horse, or pig skins, tanned, tawed, or prepared with alum; straps of walrus skin; driving bands and leather belting of all kinds; also parchment - - - -	" 6 00	" 2 19 1
	Lacquered, of all kinds - - - -	" 7 90	" 3 17 10
	<i>Note.</i> —Leather shreds pay the same duty as the class of leather to which they belong.		
	Leather, Wrought :		
	Boots and shoes of all kinds (except ladies', of silk) - - - -	Funt 0 70	" 13 15 3
	Ladies' boots and shoes of silk tissues -	" 1 45	" 28 10 2
SWEDEN -	Gloves, except boxing and fencing gloves, and all articles of chamois leather or kid, other than boots or shoes - - -	" 2 90	" 57 0 3
	Gloves, cut out, not sewn - - - -	" 1 45	" 28 10 2
	Bands for lining hats and caps, and leather cut and stitched for boots and shoes -	" 0 55	" 10 16 3
	Harness of all kinds, saddles, and all kinds of saddlers' work, trunks, tra- velling bags, leather sporting articles, as game bags, &c., fencing gloves, and all articles of leather not otherwise enumerated - - - -	" 0 55	" 10 16 3
	Hides and Skins :	<i>Kron. öre.</i>	
	Undressed - - - -	Free - -	Free.
	Dressed :		
	Sole leather, tawed, and chamois leather	Kilog. 0 24	Cwt. 0 13 7
	Other kinds; also parchment - - -	" 0 47	" 1 6 6
	Leather Wares :		
	Bands for machinery - - - -	Free - -	Free.
	Shoemakers' Wares :		
	Of silk - - - -	Kilog. 2 35	Cwt. 6 12 8
	Of felt or canvas, with or without leather sole - - - -	" 0 80	" 2 5 2
	Of other tissues, or of morocco, cordo- van, or of dyed, pressed, or varnished skins - - - -	" 1 40	" 3 19 1
	Other kinds - - - -	" 0 94	" 2 13 1

* See Note, page 1.

HIDES, SKINS, AND LEATHER—UNWROUGHT AND WROUGHT—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.	
SWEDEN— <i>Continued.</i>	Leather Wares— <i>Continued.</i>	<i>Kron. öre.</i>	<i>£. s. d.</i>	
	Saddlers' wares; portfolios, purses, &c. -	Kilog. 0 50	Cwt. 1 8 3	
	Gloves - - - - -	" 1 80	" 5 1 8	
	Skins, cut out for gloves - - - -	" 0 70	" 1 19 6	
	Other leather wares - - - - -	{ 20 per cent. above the duty on the leather of which manufactured.		
	Hides and Skins:	<i>Kron. öre.</i>		
	Undressed, raw, dried, or salted - -	- Free - -	- Free.	
	Dressed with the hair, other than peltries	Kilog. 0 39½	Cwt. 0 18 10	
	Tanned, including sole leather - -	" 0 23	" 0 13 0	
	" other kinds, including morocco, cordovan, &c. - - - -	" 0 46	" 1 6 0	
NORWAY	Leather Wares:			
	Wares of leather, with the hair, other than peltry wares - - - -	" 0 37	" 1 0 11	
	Bands for machinery - - - -	- Free - -	- Free.	
	Gloves, made up or merely cut out, plain or combined with other materials -	Kilog. 1 80	Cwt. 5 1 8	
	Shoemakers' work; wholly or partly of silk	" 2 35	" 6 12 8	
	" " of other tissues, or of cordovan, morocco, lacquered or dyed leather, plain or com- bined with other kinds of leather -	" 1 45	" 4 1 10	
	" " of other kinds of leather, or of felt:			
	With soles of wood - - - -	" 0 20	" 0 11 4	
	With soles of other material - -	" 0 95	" 2 13 8	
	Saddles, bridles, harness, carriage aprons, whips, and trusses - - - -	" 0 60	" 1 13 11	
	Small bags, pocket books, &c. - -	" 0 80	" 2 5 2	
	All articles of leather not otherwise enu- merated - - - -	{ 10 per cent. above the duty on the leather of which manufactured.		
	<i>Note.</i> —Leather merely cut out, or in the form of boot legs or hat linings, is not considered as manufactured leather.			
	DENMARK	Hides and Skins:	<i>Kron. öre.</i>	
		Undressed - - - - -	- Free - -	- Free.
Dressed:				
Dyed, blacked, varnished, lacquered, or bronzed, gilt, silvered, or embossed, shagreen, cordovan, morocco, and Russia leather; parchment and book- binders' leather - - - -		Pund 0 25	Cwt. 1 8 3	
Other kinds - - - - -		" 0 16½	" 0 18 10	
Leather Wares:				
Gloves, combined or not with other ma- terials - - - - -		" 1 50	" 8 9 5	
Boots and shoes, with uppers wholly or partly of silk - - - -		" 1 00	" 5 12 11	
" " other kinds - - - -		" 0 66½	" 3 15 3	
Other kinds of leather wares - - -		" 0 33½	" 1 17 8	

HIDES, SKINS, AND LEATHER—UNWROUGHT AND WROUGHT—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
GERMANY	Hides and Skins:	<i>Mks. pf.</i>	<i>£. s. d.</i>
	Raw (green, salted, limed, or dried), without the hair, for making leather; also scrap leather - - - - -	- Free - - -	- Free.
	Skins to be prepared for furriers' work -	- Free - - -	- Free.
	Half-dressed, tanned, but undyed, sheep or goat skins - - - - -	100 kilos. 3 00	Cwt. 0 1 6½
	Sole leather, Brussels and Danish glove leather, cordovan, morocco, and all dyed or varnished leather (except Russia leather) - - - - -	„ 36 00	„ 0 18 3
	All other undyed leather, dyed Russia leather, parchment, &c. - - -	„ 18 00	„ 0 9 2
	Leather Wares:		
	Coarse; shoemakers', saddlers', and trunk-makers' wares, and other wares of undyed or merely blackened tanned leather, or of raw hide, plain or in combination with other materials - -	„ 50 00	„ 1 5 5
	Fine; of cordovan, morocco, Brussels, or Danish leather, of chamois, white, coloured, or lacquered leather, and parchment, plain or in combination with other materials; except gloves and those articles which come under the head of "Small ornamental wares" -	„ 70 00	„ 1 15 7
	<i>Note.</i> — Shoemakers' or trunk-makers' wares of fine canvas or oil-cloth pay as fine leather wares.		
	Gloves - - - - -	„ 100 00	„ 2 10 10
HOLLAND	Hides and skins, leather and parchment -	- Free - - -	- Free.
	Leather wares, all kinds - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
BELGIUM	Hides and Skins:	<i>Frs. cts.</i>	
	Raw hides - - - - -	- Free - - -	- Free.
	Skins of sheep or goats, tanned with the hair - - - - -	100 kilos. 10 00	Cwt. 0 4 0¼
	Kid skin tawed with the hair - - -	„ 10 00	„ 0 4 0¼
	Other Skins:		
	Tanned or curried - - - - -	„ 15 00	„ 0 6 1
	Otherwise prepared - - - - -	„ 30 00	„ 0 12 2
	Parchment - - - - -	- Free - - -	- Free.
	Leather Wares:		
	All kinds - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .

HIDES, SKINS, AND LEATHER—UNWROUGHT AND WROUGHT—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
FRANCE	Hides and Skins :	<i>Frs. cts.</i>	<i>£. s. d.</i>
	Raw, fresh or dry, small or large - - -	Free - - -	Free.
	Prepared Hides :		
	Sheep skins, dyed - - - - -	100 kilos. 45 00	Cwt. 0 18 3
	Varnished, dyed, or moroccoed - - -	" 60 00	" 1 4 5
	Goat, sheep, lamb, or calf skins, not dyed nor varnished - - - - -	" 10 00	" 0 4 0 $\frac{1}{4}$
	Other kinds - - - - -	" 20 00	" 0 8 2
	Manufactures of Leather :		
	Top boots - - - - -	Pair 1 60	Pair 0 1 3 $\frac{1}{4}$
	Other boots - - - - -	" 1 00	" 0 0 9 $\frac{1}{2}$
	Shoes - - - - -	" 0 50	" 0 0 4 $\frac{1}{2}$
	Straps for sabots - - - - -	100 kilos. 50 00	Cwt. 1 0 4
	Gloves of lamb or calf skin, simply stitched	Dozen 0 50	Dozen 0 0 4 $\frac{3}{4}$
	" " " quilted (<i>piqués</i>)	" 0 75	" 0 0 7 $\frac{1}{4}$
	Gloves of goat skin or kid, simply stitched	" 1 00	" 0 0 9 $\frac{1}{2}$
	" " " quilted (<i>piqués</i>)	" 1 25	" 0 1 0
	Saddles, for men - - - - -	Each 6 00	Each 0 4 9 $\frac{1}{2}$
	" for women - - - - -	" 8 00	" 0 6 5
	Other fine saddlery - - - - -	100 kilos. 160 00	Cwt. 3 5 0
	Harness - - - - -	" 40 00	" 0 16 3
	Hose, pipes, and bands for machinery -	" 50 00	" 1 0 4
	Trunks, of wood or pasteboard, covered with leather - - - - -	" 60 00	" 1 4 5
	Morocco leather goods, limp - - -	" 160 00	" 3 5 0
	" " " hard - - - - -	" 120 00	" 2 8 9
	Other leather wares - - - - -	" 80 00	" 1 12 6
PORTUGAL	Hides and Skins :		
	Raw or prepared :	<i>Reis.</i>	
	Fresh - - - - -	Kilog. 012	Cwt. 0 2 9
	Dry - - - - -	" 022	" 0 5 0
	Tanned with bark and cowhides (<i>vaquetas</i>)	" 085	" 0 19 5
	Tanned or prepared otherwise :		
	Glove leather of whatever colour or finish - - - - -	" 860	" 9 16 8
	Coloured, morocco, varnished, or lac- quered - - - - -	" * (a) 300	" 3 8 7
	Other kinds - - - - -	" 285	" 3 5 2
	Parchment - - - - -	Free - - -	Free.
	Refuse and clippings of leather - - -	Free - - -	Free.

* See Note on next page.

HIDES, SKINS, AND LEATHER—UNWROUGHT AND WROUGHT—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
PORTUGAL— <i>Continued.</i>	Leather Wares:	<i>Reis.</i>	<i>£. s. d.</i>
	Gloves, finished or not - - - -	Pair 135	Pair 0 0 7½
	Portfolios, cigar cases, purses, &c. - -	Kilog. * (b) 200	Cwt. 2 5 9
	Articles of leather for personal adornment	" 7,000	Lb. 0 14 3
	" " not specially tariffed -	" * (c) 500	Cwt. 5 14 4
	Boots and shoes, with leather soles - -	Pair * (d) 400	Pair 0 1 9½
	" " others - - - -	" * (e) 200	" 0 0 10¾
	Trunks, travelling bags, and game bags -	*(f) 25 % <i>ad valorem</i>	25 % <i>ad valorem</i> .
SPAIN - -	Hides and Skins:	<i>Pes. cts.</i>	
	Untanned - - - - -	100 kilos. 6 00	Cwt. 0 2 5½
	<i>Note.</i> —Untanned hides and skins when imported salted pay, if fresh salted, 60 per cent. less than this duty; and, if dry, 30 per cent. less.		
	Tanned (except calf skins), and sole leather - - - - -	Kilog. 1 25	" 2 10 10
	Lacquered or varnished, and tanned calf skins - - - - -	" 2 50	" 5 1 7
	Leather Wares:		
	Bands for machinery - - - -	" 1 00	" 2 0 8
ITALY - -	Saddlers' and trunkmakers' wares; bags, portmanteaus, hat boxes, &c. - -	" 2 15	" 4 7 5
	Gloves - - - - -	" 18 33	" 37 5 0
	Boots and shoes - - - - -	" 5 65	" 11 9 8
	Other articles - - - - -	" 4 58	" 9 6 2
	Hides and Skins:	<i>Lire cts.</i>	
	Raw and scraps - - - - -	- Free - -	- Free.
	Tanned without the hair:		
	Simply tanned, that is, as taken from the tan pit, and unfinished - - -	100 kilos. 25 00	Cwt. 0 10 2
	Finished, for sole leather - - -	" 45 00	" 0 18 3
	" " other, including morocco - -	" 70 00	" 1 8 5
	Tanned kid and lamb skins - -	" 20 00	" 0 8 2
	Varnished - - - - -	" 90 00	" 1 16 7
	Cut in boot leggings, vamps, &c. -	{ As the leather of which made, with an addition of 20 per cent.	
	In bands for hats - - - -	{ As the leather of which made, with an addition of 50 per cent.	

* *Note.*—In addition to these rates, a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable as follows: (a) from 300 to 355 reis; (b) from 200 to 220 reis; (c) from 500 to 555 reis; (d) from 400 to 450 reis; (e) from 200 to 215 reis; and (f) from 25 per cent. to 27 per cent. *ad valorem*.

HIDES, SKINS, AND LEATHER—UNWROUGHT AND WROUGHT—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY— <i>Continued.</i>	Leather Wares :	<i>Lire cts.</i>	<i>£. s. d.</i>
	Harness, plain or ornamented - - -	100 kilos. 90 00	Cwt. 1 16 7
	Saddles - - - - -	100 saddles 1,500 00	100 saddles 60 0 0
	Gloves, cut out or made up - - -	100 pairs 20 00	100 pairs 0 16 0
	Boots and Shoes :		
	Of silk or velvet - - - - -	" 200 00	" 8 0 0
	All other kinds - - - - -	" 100 00	" 4 0 0
	Bands for machinery - - - - -	100 kilos. 90 00	Cwt. 1 16 7
	Other manufactures of leather (except fancy goods), including portmanteaus -	" 120 00	" 2 8 9
	Fancy goods, common - - - - -	" 100 00	" 2 0 8
	" " fine - - - - -	" 120 00	" 2 8 9
	Hides and Skins :	<i>Fls. kr.</i>	
	Raw - - - - -	Free - - -	Free.
	Sheep or goat skins, tanned (not tawed or chamois); also split, not dyed - -	100 kilos. 6 00	Cwt. 0 6 1
AUSTRIA-HUN- GARY.	Leather :		
	Common, not otherwise specified; cow and horse hide, merely blacked, stretched, or grained, in whole or half skins -	" 9 00	" 0 9 2
	Fine; black leather, except that named above, glove leather, cordovan, morocco, saffian, and all dyed, lacquered, and bronzed leather; leather with impressed designs; also parchment - - -	" 18 00	" 0 18 3
	Sole leather - - - - -	" 18 00	" 0 18 3
	Leather Wares :		
	Common, <i>i.e.</i> , wares of common leather, not tawed or chamois, also wares of leather cloth or oilcloth; saddlers', strapmakers', and trunkmakers' wares of hairy skins, of unbleached jute tissues, sail-cloth, twills, drills, grey packing cloth or other coarse linen tissues; all these wares combined or not with other materials -	" 25 00	" 1 5 5
	Fine, <i>i.e.</i> , of cordovan, morocco, saffian, or black leather (except cow and horse hide), of chamois or tawed, dyed, lac- quered, or embossed leather; wares of oiled muslin, oiled silk, or parchment; all these wares combined or not with other materials; also saddlers', strap- makers', and trunkmakers' wares, com- bined with bleached or dyed tissues, or carpet - - - - -	" 35 00	" 1 15 7
	Shoemakers' wares of all kinds, of leather or in combination with leather - -	" 35 00	" 1 15 7
	Gloves, made up or merely cut out, combined or not with woven or knitted wares -	" 40 00	" 2 0 8

HIDES, SKINS, AND LEATHER—UNWROUGHT AND WROUGHT—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.	
SWITZERLAND	Hides, Skins, and Leather:	<i>Frs. cts.</i>		<i>£. s. d.</i>	
	Unmanufactured:				
	Waste of hides, skins, or leather - - -	Free	- -	Free.	
	Hides or skins, raw, dried, or salted, but not tanned - - - -	100 kilos.	0 60	Cwt.	0 0 3
	Skins, tanned or curried, with the hair	"	8 00	"	0 3 3
	Leather of all kinds - - - -	"	8 00	"	0 3 3
	Leather Wares:				
	Gloves - - - - -	"	30 00	"	0 12 2
	Shoemakers' Wares:				
	Of silk or half silk or of velvet, and with leather sole - - - -	"	150 00	"	3 1 0
	Of other tissues, and with leather sole -	"	45 00	"	0 18 3
	Of leather of all kinds - - - -	"	30 00	"	0 12 2
	Travelling bags, &c., made wholly or in part of textile materials, such as sail- cloth, oilcloth, &c. - - - -	"	70 00	"	1 8 5
	All other leather wares - - - -	"	30 00	"	0 12 2
GREECE -	Hides and Skins:	<i>Drs. lep.</i>			
	Raw:				
	Dry, salted or not - - - -	Oke	0 10	Cwt.	0 3 2½
	Wet, salted or not - - - -	"	0 05	"	0 1 7¼
	Dressed:				
	Leather, including sole leather, in large or small pieces; also cowhide un- varnished - - - - -	"	1 00	"	1 12 0
	Calf skin and sheep or goat skin coloured or not, morocco and Russia leather; also cowhide coloured or varnished - - - - -	"	2 50	"	4 0 0
	All other varnished leather - - -	"	2 50	"	4 0 0
	Calf and kid skin not otherwise men- tioned - - - - -	"	2 50	"	4 0 0
	Leather Wares:				
	Leather shoes and slippers of all sorts -	"	8 00	"	12 16 0
	Shoemakers' wares of wool, linen, or cotton (including felt shoes) - -	"	10 00	"	16 0 0
	Ditto, of silk or other embroidered tissues, including those with embroidery of gold or silver - - - - -	"	30 00	"	48 0 0

HIDES, SKINS, AND LEATHER—UNWROUGHT AND WROUGHT—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
GREECE— <i>Continued.</i>	Leather Wares— <i>Continued.</i>	<i>Drs. lep.</i>	<i>£. s. d.</i>
	Gloves of leather, with or without fur lining - - - - -	Pair 1 00	Pair 0 0 9½
	Leather bands for machinery, also bands for hat linings - - - - -	- Free - -	- Free.
	Sword belts of leather, and leather straps for caps, &c. - - - - -	Oke 4 80	Cwt. 7 13 7
	Other made up (stitched) goods of all kinds - - - - -	„ 0 20	„ 0 6 5
	Tubes, hose, haversacks, bellows, satchels, blotting cases, &c. - - - - -	„ 1 00.	„ 1 12 0
	Saddles of all sorts - - - - -	Each 15 00	Each 0 12 0
	Harness and other harness-makers' wares	Oke 3 00	Cwt. 4 16 0
	Small wares, as cases, portfolios, purses, watch-chains, &c. - - - - -	„ 10 00	„ 16 0 0
	Travelling bags of ordinary leather, not fitted with toilet articles - - -	„ 2 00	„ 3 4 0
	Ditto, of finer leather, or with metal ornaments - - - - -	„ 6 00	„ 9 12 0
TURKEY - -	Leather and leather wares of all kinds -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA - -	Leather and leather wares of all kinds -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA -	Hides and Skins :	<i>Lei. b.</i>	
	Raw ; fresh, dried, or salted - - - -	- Free - -	- Free.
	Tanned :		
	Ordinary leather, not specially enumerated - - - - -	100 kilos. 60 00	Cwt. 1 4 5
	Fine, viz., dyed (except simply blackened leather), varnished, gilt, or silvered leather ; also tawed and chamois leather, glove skins, morocco, and cordovan, and castor - - -	„ 70 00	„ 1 8 5
	Scraps of leather - - - - -	„ 10 00	„ 0 4 1
	Leather Wares :		
	Common, such as bootmakers', saddlers', harness and trunkmakers' wares in common leather, combined or not with other materials - - - - -	„ 80 00	„ 1 12 6

HIDES, SKINS, AND LEATHER—UNWROUGHT AND WROUGHT—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ROUMANIA— <i>Continued.</i>	Leather Wares— <i>Continued.</i>	<i>Lei b.</i>	<i>£. s. d.</i>
	Fine (except gloves), viz., articles similar to those enumerated above, combined or not with other materials - - -	100 kilos. 90 00	Cwt. 1 16 7
	Boots and shoes of common leather, combined or not with other materials -	" 80 00	" 1 12 6
	Boots and shoes of superior leather, combined or not with other materials - -	" 90 00	" 1 16 7
	Boots and shoes of silk or velvet, or embroidered with threads of gold or silver	" 800 00	" 16 5 0
	Military gloves, fencing gloves, &c. -	Kilog. 5 00	" 10 3 3
	All other leather gloves - - - -	" 20 00	Lb. 0 7 3
UNITED STATES	Articles of fine leather, ornamented or combined with amber, ivory, tortoise-shell, mother-of-pearl, jet, meerschaum, precious metals, and fine or semi-fine stones - - - - -	" 10 00	Cwt. 20 6 5
	Hides and Skins:		
	Raw, dry, salted, or pickled - - - -	Free - - -	Free.
	Leather:		
	Unfinished morocco skins - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Bend or belting leather, and sole leather -	15 % <i>ad valorem</i>	15 % <i>ad valorem</i> .
	Calf skins, tanned, or tanned and dressed, dressed upper leather of all kinds, and skins dressed and finished, including finished morocco skins, not otherwise mentioned - - - - -	20 % <i>ad valorem</i>	20 % <i>ad valorem</i> .
	Patent leather - - - - -	20 % <i>ad valorem</i>	20 % <i>ad valorem</i> .
	Parchment - - - - -	Free - - -	Free.
	Leather Wares:		
	Gloves - - - - -	50 % <i>ad valorem</i>	50 % <i>ad valorem</i> .
	Boots and shoes - - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem</i> .
	Other kinds - - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem</i> .

INDIA-RUBBER AND GUTTA PERCHA :—UNWROUGHT AND WROUGHT.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	India-rubber and Gutta Percha :	<i>Rbl. cop.</i>	<i>£. s. d.</i>
	Unmanufactured - - - - -	Poud 0 33	Cwt. 0 3 3
	Manufactured :		
	Articles of india-rubber or gutta percha (except boots or shoes) without admixture of any other material -	" 3 65	" 1 15 11
	Tissues of india-rubber thread covered with other materials (elastic), and all manufactures thereof -	" 24 20	" 11 18 5
	India-rubber ready-made clothing, &c.	" 24 20	" 11 18 5
	Boots or shoes of india-rubber or gutta percha, plain or in combination with other materials - - - -	" 11 00	" 5 8 4
	All other articles of india-rubber or gutta percha combined with other materials - - - - -	" 6 60	" 3 5 0
	India-rubber and Gutta Percha:	<i>Kron. öre.</i>	
	Unmanufactured or vulcanized - - -	- Free - -	- Free.
SWEDEN -	Manufactured :		
	Rolled in sheets of 1 millimetre ($\frac{1}{32}$ -inch) or more in thickness, with or without mixture of woven materials - -	- Free - -	- Free.
	In sheets of less than 1 millimetre in thickness, without mixture of woven materials - - - - -	Kilog. 1 00	Cwt. 2 16 6
	Waterproof tissues - - - - -	" 1 75	" 4 18 10
	Ready-made clothing, waterproof -	" 2 10	" 5 18 7
	Tapes and bands of woven materials mixed with india-rubber or gutta percha - - - - -	" 1 10	" 3 2 1
	Parts of machinery, gas and water pipes and hose - - - - -	- Free - -	- Free.
	Shoes and manufactures of india-rubber or gutta percha, not otherwise specified - - - - -	Kilog. 1 00	Cwt. 2 16 6
	India-rubber and Gutta Percha :	<i>Kron. öre.</i>	
	Unmanufactured - - - - -	- Free - -	- Free.
NORWAY -	Manufactured :		
	Sheets, boot soles, cords, thread, straps, pipes, hose, rings, buffers, rollers, and matting, plain or in combination with other materials - - -	- Free - -	- Free.
	Floor-cloth of textile material mixed with india-rubber - - - - -	Kilog. 0 13	Cwt. 0 7 4
	Tissues, tapes and bands, mixed with india-rubber - - - - -	" 1 10	" 3 2 1
	Ready-made clothing, Waterproof:		
	Of silk - - - - -	" 2 93	" 8 5 5
	Of other materials - - - - -	" 0 73	" 2 1 2
	Other kinds - - - - -	" 0 93	" 2 12 6

* See Note, page 1.

INDIA-RUBBER AND GUTTA PERCHA—UNWROUGHT AND WROUGHT—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
DENMARK	India-rubber and Gutta Percha:	<i>Kron. öre.</i>	<i>£. s. d.</i>
	Sheets, bands, rings, tubes, &c. - - -	Pund 0 10 $\frac{5}{12}$	Cwt. 0 11 9
	Other articles - - - - -	" 0 33 $\frac{1}{2}$	" 1 17 8
	Tissues mixed with India-rubber:		
	If of silk - - - - -	" 1 00	" 5 13 0
	Of other materials - - - - -	Charged as tissues according to kind; see "Woven Manufactures."	
GERMANY	India-rubber and gutta percha, raw or re- fined; vulcanised india-rubber, polished, or with impressed designs, in sheets, bars, tubes, &c. - - - - -	<i>Mks. pf.</i> Free - - -	Free.
	India-rubber threads, not combined with other materials, or with slight covering of unbleached and undyed cotton, linen, or woollen yarn - - - - -	100 kilos. 3 00	Cwt. 0 1 6 $\frac{1}{2}$
	India-rubber plates and dissolved india- rubber - - - - -	" 3 00	" 0 1 6 $\frac{1}{2}$
	Coarse wares of soft india-rubber, not lac- quered, dyed, or printed; vulcanized wares; all these wares combined or not with other materials; elastic threads -	" 40 00	1 0 4
	Fine wares of soft india-rubber, lacquered, dyed, printed, or with impressed designs, combined or not with other materials, provided such articles cannot be classified under the head of small ornamental wares	" 60 00	" 1 10 6
	Waterproof tissues of all kinds coated or saturated with india-rubber, tissues of india-rubber threads in combination with other materials; hosiery and fringe wares in combination with india-rubber threads	" 90 00	" 2 5 9
	Note 1.—India-rubber printing cloths and cards for manufactories, &c., by special permission and under control -	Free - - -	Free.
	2.—Hempen hose, machine bands, and carriage covers of coarse stuffs, combined with india-rubber - - - - -	100 kilos. 24 00	Cwt. 0 12 2
	Ready-made clothing, combined with india- rubber - - - - -	" 130 00	" 3 6 0
	Small ornamental wares of india-rubber or gutta percha - - - - -	" 120 00	" 3 0 11
HOLLAND	India-rubber and Gutta Percha:		
	Unmanufactured, plain, or vulcanised -	Free - - -	Free.
	Manufactures, all kinds - - - - -	5% <i>ad valorem</i>	5% <i>ad valorem</i> .

INDIA-RUBBER AND GUTTA PERCHA—UNWROUGHT AND WROUGHT—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
BELGIUM	India-rubber and Gutta Percha :		
	Unmanufactured - - - - -	Free - - -	Free.
	In sheets or threads - - - - -	Free - - -	Free.
	Wares, all kinds - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
FRANCE	India-rubber or Gutta Percha :	<i>Frs. cts.</i>	
	Rough, or cast in lumps - - - - -	Free - - -	Free.
	India-rubber Manufactures :		
	Pure or mixed - - - - -	100 kilos. 20 00	Cwt. 0 8 2
	Applied upon tissues in pieces, or upon other materials - - - - -	" 100 00	" 2 0 8
	Made-up wearing apparel - - - - -	" 120 00	" 2 8 9
	In elastic tissues of any dimensions - -	" 150 00	" 3 1 0
	Boots and shoes - - - - -	" 60 00	" 1 4 5
	Combs - - - - -	" 100 00	" 2 0 8
	Other fancy india-rubber manufactures, "tablettarie" - - - - -	" 150 00	" 3 1 0
PORTUGAL	India-rubber and Gutta Percha :	<i>Reis.</i>	
	Unmanufactured - - - - -	Free - - -	Free.
	India-rubber Manufactures :		
	Tissues, elastic or waterproof :		
	With silk - - - - -	Kilog. * (a) 1,500	Cwt. 17 3 0
	Other kinds - - - - -	" * (b) 750	" 8 11 6
	Tubes and thread - - - - -	" 020	" 0 4 7
SPAIN	Other manufactures - - - - -	" 500	" 5 14 4
	India-rubber and Gutta Percha :	<i>Pes. cts.</i>	
	Unmanufactured - - - - -	100 kilos. 3 00	Cwt. 0 1 2½
	India-rubber Wares :		
	Sheets and tubes - - - - -	Kilog. 0 75	" 1 10 6
	Thread - - - - -	" 0 50	" 1 0 4
	Tissues of india-rubber, mixed with other materials - - - - -	" 2 75	" 5 11 9
	All other manufactures - - - - -	" 1 50	" 3 1 0

* In addition to these rates, a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable (a) from 1,500 to 1,640 reis, and (b) from 750 to 820 reis.

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INDIA-RUBBER AND GUTTA PERCHA—UNWROUGHT AND WROUGHT—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY	India-rubber and Gutta Percha:	<i>Lire. cts.</i>	<i>£. s. d.</i>
	Raw, solid, or liquid - - - - -	Free - - -	Free.
	Cut in sheets, and articles of sheet india-rubber - - - - -	100 kilos. 60 00	Cwt. 1 4 5
	Thread - - - - -	" 75 00	" 1 10 6
	Tubes and sheets combined with metal thread or wire gauze - - - - -	" 40 00	" 0 16 3
	Fringes, braids, tapes, and elastic tissues	" 130 00	" 2 12 10
	Tissues mixed with india-rubber and wares thereof, except clothing and tissues waterproofed ("gommati") in the piece - - - - -	" 60 00	" 1 4 5
AUSTRIA-HUNGARY.	Other manufactures of india-rubber or gutta percha - - - - -	" 50 00	" 1 0 4
	<i>Note.</i> —Tissues waterproofed in the piece and articles of clothing, are charged with duty according to the tissue of which composed.		
	India-rubber and gutta percha, raw or refined - - - - -	<i>Fls. kr.</i> Free - - -	Free.
	India-rubber, dissolved; threads not combined with other materials - - - - -	100 kilos. 1 50	Cwt. 0 1 6½
	India-rubber, hardened, polished or not, not further wrought (sheets, bars, tubes) - - - - -	" 6 00	" 0 6 1
	India-rubber or Gutta Percha Wares:		
	Hose and machine bands, combined or not with woven materials or wire - - - - -	" 20 00	" 1 0 4
	Shoemakers' wares, wholly or partly of india-rubber, not being subject to a higher duty under the head of leather or small wares - - - - -	" 30 00	" 1 10 6
	Children's toys; also wares of soft india-rubber, not otherwise specified; all these wares combined or not with other materials not subject to a higher duty under the head of leather, metal, or small wares - - - - -	" 30 00	" 1 10 6
	Sheets and bands of soft india-rubber, not vulcanised - - - - -	" 10 00	" 0 10 2

INDIA-RUBBER AND GUTTA PERCHA--UNWROUGHT AND WROUGHT--*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
AUSTRIA- HUNGARY-- <i>Continued.</i>	India-rubber or Gutta Percha Wares-- <i>Continued.</i>	<i>Fls. kr.</i>	<i>£. s. d.</i>
	Tissues coated or impregnated, or in- corporated with layers or threads of india-rubber - - - - -	100 kilos. 45 00	Cwt. 2 5 9
	Ready-made clothing, and other wares of tissues enumerated in the pre- ceding class; all these wares com- bined or not with other materials not subject to a higher duty under the head of leather, metal, or small wares - - - - -	" 50 00	" 2 10 10
	Hardened india-rubber wares - -	" 50 00	" 2 10 10
	Elastic tissues, hosiery, and fringe makers' wares, and articles made therefrom - - - - -	" 70 00	" 3 11 2
SWITZERLAND	Artificial card leather and india-rubber printing cloths, by special permission and under control - - - - -	" 3 00	" 0 3 0½
	India-rubber or gutta percha, rough, cut or in threads, sheets, balls, or bands - -	100 kilos. 4 00	Cwt. 0 1 7½
	Ditto, in pipes or hose - - - - -	" 7 00	" 0 2 10½
	Tissues impregnated or coated with india- rubber, india-rubber shoes, unsewn, and other manufactures of india-rubber or gutta percha not specially mentioned -	" 16 00	" 0 6 6
	Elastic tissues of all sorts - - - - -	" 40 00	" 0 16 3
	Ready-made clothing and made-up articles, and sewn shoes or boots of india-rubber or gutta percha - - - - -	" 30 00	" 0 12 2
GREECE -	India-rubber and gutta percha, raw or re- fined - - - - -	<i>Drs. lep.</i> Free - - -	Free.
	Threads of india-rubber or gutta percha -	Free - - -	Free.
	India-rubber or gutta percha in sheets, bands, pipes, hose, &c., combined or not with other materials - - - - -	Free - - -	Free.

INDIA-RUBBER AND GUTTA PERCHA—UNWROUGHT AND WROUGHT—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
GREECE— <i>Continued.</i>	India-rubber Wares :	<i>Drs. lep.</i>	<i>£. s. d.</i>
	Elastic for shoes or for other uses, mixed or not with textile or other similar materials - - - - -	Oke 4 00	Cwt. 6 8 0
	Galoshes of india-rubber - - -	„ 6 00	„ 9 12 0
	Elastic tissues, made-up clothing, and other manufactures of india-rubber or gutta percha not separately mentioned	„ 5 00	„ 8 0 0
TURKEY - -	India-rubber and gutta percha, and wares thereof; all kinds - - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
BULGARIA - -	India-rubber and gutta percha, and wares thereof; all kinds - - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
ROUMANIA -	India-rubber and Gutta Percha :	<i>Lei. b.</i>	
	Unmanufactured - - - - -	Free - -	Free.
	Manufactured :		
	Common wares, such as articles not varnished, dyed, or printed, combined or not with other materials - -	100 kilos. 40 00	Cwt. 0 16 3
	Fine, such as articles varnished, dyed, or printed, combined or not with other materials - - - - -	„ 80 00	„ 1 12 6
UNITED STATES	India-rubber and Gutta Percha :		
	Unmanufactured - - - - -	Free - -	Free.
	India-rubber Wares :		
	Fabrics wholly or in part of india-rubber not specially enumerated - - -	30% <i>ad valorem</i>	30% <i>ad valorem</i> .
	Boots and shoes of india-rubber - -	25% <i>ad valorem</i>	25% <i>ad valorem</i> .
	Articles composed of india-rubber, not otherwise specified - - - - -	25% <i>ad valorem</i>	25% <i>ad valorem</i> .
	Gutta percha wares - - - - -	35% <i>ad valorem</i>	35% <i>ad valorem</i> .

PAPER, &c., STATIONERY AND BOOKS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
	Pasteboard not otherwise specified, paper bobbins for silk winding, tarred paper for roofing, &c. - - - - -	Poud 0 60	Cwt. 0 5 11
	Papier mâché and carton pierre, not manufactured, and cardboard of wood pulp -	" 0 26	" 0 2 6½
	Articles of papier mâché and carton pierre, not polished nor coloured - - - -	" 0 60	" 0 5 11
	Articles of papier mâché polished or varnished (except small wares) - - - -	" 5 00	" 2 9 3
	Unsize paper, white or coloured, without ornaments, ruled for music, and paper for embroidery, without pattern; also glazed pasteboard of all kinds - - - - -	" 2 40	" 1 3 8
	Sized paper, white or coloured, without ornaments, transparent and tracing paper -	" 3 95	" 1 18 11
	Paper-hangings and borders thereof - -	" 6 00	" 2 19 1
	Writing or printing paper, gilt or silvered, or ornamented with pastings, borders, crests, cyphers, pictures, &c.; envelopes, lamp shades, and artificial flowers - -	" 10 55	" 5 3 11
†RUSSIA -	Paper for cigarettes, tissue paper, also paper with ornaments and drawings for printers', bookbinders', and confectioners' work; sheets with pictures for toys; paper for embroidery, with patterns, coloured or not; labels of all kinds, prints, engravings, lithographs, photographs, and all coloured paper not dyed in pulp - - - - -	" 7 90	" 3 17 10
	Playing cards - - - - -	- Prohibited -	- Prohibited.
	Bookbinders' work, all kinds, and office and copying books, bound or not - - - -	Poud 14 50	Cwt. 7 2 10
	*Pictures and drawings by hand, and unbound manuscripts - - - - -	- Free - -	- Free.
	*Music, maps, and drawings, printed, lithographed, or photographed - - - -	Poud 4 00	Cwt. 1 19 4
	*Books in foreign languages - - - - -	- Free - -	- Free.
	Books printed abroad in the Russian language:		
	*Unbound - - - - -	Poud 3 00	Cwt. 1 9 7
	*Bound - - - - -	" 4 50	" 2 4 4
	*Note.—Each of these subject to the Censor's regulations.		
	Pens, pencils, &c. - - - - -	Funt 0 40	" 7 17 3
	Ink and ink powder - - - - -	Poud 2 40	" 1 3 8
	Sealing-wax - - - - -	" 2 65	" 1 6 1
	Rags (except woollen) and paper shreds -	- Free - -	- Free.
	Paper pulp:		
	Pulp of wood, chemically prepared (cellulose)	Poud 0 25	Cwt. 0 2 5½
	Ditto, not chemically prepared, and other paper pulp - - - - -	" 0 20	" 0 1 11½

† See Note, page 1.

PAPER, &c., STATIONERY AND BOOKS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.		
		<i>Kron. öre.</i>		<i>£. s. d.</i>		
	Paper :					
	Polishing or emery paper - - -	-	Free - -	-	Free.	
	Pasteboard for sheathing and roofing purposes, &c. - - -	Kilog.	0 01	Cwt.	0 0	6 $\frac{3}{4}$
	Ditto, other kinds - - -	"	0 05	"	0 2	10
	Cartridge, packing, blotting, or other similar papers - - -	"	0 02	"	0 1	1 $\frac{1}{2}$
	Gilt, silvered, or glazed paper - -	"	0 20	"	0 11	4
	Other kinds, including ruled paper -	"	0 10	"	0 5	8
	Envelopes and paper bags - - -	"	0 20	"	0 11	4
	Forms for bills, &c. - - -	"	0 15	"	0 8	6
	Paper-hangings and borders - - -	"	0 13	"	0 7	4
	Articles of Paper or Pasteboard :					
	Unlacquered - - -	"	0 35	"	0 19	9
	Lacquered, bronzed, gilt, or silvered, and articles of papier mâché - - -	"	0 60	"	1 13	11
	Prints, engravings, lithographs, or photographs - - -	"	0 15	"	0 8	6
	Playing cards - - -	Pack	0 10	Pack	0 0	1 $\frac{1}{8}$
SWEDEN -	Books, Printed :					
	In the Swedish language, unbound - -	-	Free - -	-	Free.	
	Ditto, ditto, bound :					
	Bibles and psalters bound in paper or cloth covers, without gilding - -	Kilog.	0 50	Cwt.	1 8	3
	Ditto, otherwise bound, with gilding -	"	2 00	"	5 13	0
	Other bound books in the Swedish language - - -	-	Free - -	-	Free.	
	In foreign languages, bound or unbound -	-	Free - -	-	Free.	
	Books, blank or merely ruled, bound -	Kilog.	0 25	Cwt.	0 14	1
	Albums - - -	"	2 00	"	5 13	0
	Ink :					
	Writing - - -	"	0 10	"	0 5	8
	Printing - - -	"	0 07	"	0 3	11 $\frac{1}{2}$
	Sealing-wax - - -	"	0 47	"	1 6	6
	Pencils ; black-lead - - -	"	0 35	"	0 19	9
	Pens - - -	"	0 60	"	1 13	11
	Rags - - -	-	Free - -	-	Free.	

PAPER, &c, STATIONERY AND BOOKS—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
NORWAY	Paper:	<i>Kron. öre.</i>	<i>£. s. d.</i>
	Writing, drawing, and unruled note paper, all paper suitable for writing or drawing purposes, white or coloured; varnished or oil paper; parchment-paper, and slips of paper for telegrams - - - - -	Kilog. 0 13	Cwt. 0 7 4
	Printing paper, all kinds, blotting paper, filtering paper, packing paper, roofing or sheathing paper, &c., polishing, emery, and sand papers - - -	Free - -	Free.
	Pasteboard and cartridge paper, and ornaments made of carton pierre -	Free - -	Free.
	Paper-hangings - - - - -	Kilog. 0 13	Cwt. 0 7 4
	Crochet and embroidery patterns, pattern books, blank forms, labels, ruled paper, visiting cards, tickets, envelopes, shop paper, bags, &c.; also paper with gauze or other applications, frames with or without glass, and lacquered pasteboard - - - - -	" 0 13	" 0 7 4
	Playing cards - - - - -	" 0 05	" 0 2 10
	Written documents, bank notes, bills, share certificates, &c. - - - - -	Free - -	Free.
	Paper, bound or stitched - - - - -	Kilog. 0 27	Cwt. 0 15 3
	Other articles of paper or pasteboard (except books), and of papier mâché; also albums - - - - -	" 0 60	" 1 13 11
	Books, periodicals, newspapers, &c., not otherwise enumerated, illustrated or not, bound or unbound; also engravings and lithographs - - - - -	Free - -	Free.
	Ink, writing, and ink powder - - -	Kilog. 0 10	Cwt. 0 5 7½
	Sealing-wax - - - - -	" 0 46	" 1 6 0
	Pencils - - - - -	" 0 35	" 0 19 9
	Metallic pens, including weight of cards or boxes - - - - -	" 0 60	" 1 13 11
	Rags - - - - -	Free - -	Free.

PAPER, &c., STATIONERY AND BOOKS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.	
DENMARK	Paper:	<i>Kron. öre.</i>		<i>£. s. d.</i>	
	Common, waste, and packing paper; also glass, sand, emery, asphalt, and tarred paper - - - - -	Pund	0 01 $\frac{1}{24}$	Cwt.	0 1 2
	Carton pierre and common ornaments, and articles thereof - - - - -	"	0 01 $\frac{1}{24}$	"	0 1 2
	Other kinds of paper; also if coloured in the mass, varnished, oiled, and chalk paper, &c. - - - - -	"	0 05 $\frac{1}{24}$	"	0 5 11
	Coloured, gilt, silvered, or embossed paper; engravings, lithographs, photographs, cards, tickets, labels, &c., ruled paper, paper patterns, and pattern sheets, envelopes and other paper with linings, &c., on cotton or linen - - -	"	0 16 $\frac{2}{3}$	"	0 18 10
	Other articles of paper, and of papier mâché, including paper with lining of silk or wool	"	0 33 $\frac{1}{2}$	"	1 17 8
	Playing cards - - - - -	Pack	0 04 $\frac{1}{6}$	Pack	0 0 0 $\frac{1}{2}$
	Excise duty in addition - - - - -	"	0 16 $\frac{2}{3}$	"	0 0 2 $\frac{1}{2}$
	Manuscripts, State papers, bank notes, &c. -	-	Free - - -	-	Free.
	Books, printed, of all kinds, bound or unbound - - - - -	-	Free - - -	-	Free.
	Sealing-wax - - - - -	Pund	0 16 $\frac{2}{3}$	Cwt.	0 18 10
	Pencils, black-lead, &c. - - - - -	"	0 10 $\frac{5}{12}$	"	0 11 9
	Steel pens - - - - -	"	0 33 $\frac{1}{2}$	"	1 17 8
	Ink:				
	Writing, and ink powder - - - - -	{ Gross weight } 0 06 $\frac{1}{2}$		{ Gross weight. } 0 7 1	
	Printing ink - - - - -	{ Gross weight } 0 04 $\frac{1}{6}$		{ Gross weight. } 0 4 8 $\frac{1}{2}$	
	Rags - - - - -	-	Free - - -	-	Free. ^a

PAPER, &c., STATIONERY AND BOOKS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
	Paper and Pasteboard:	<i>Mks. pf.</i>	<i>£. s. d.</i>
	Unbleached or bleached half manufactured paste of rags - - - - -	Free - - -	Free.
	Unbleached or bleached half manufactured paste of wood, straw, esparto, and other fibres for paper-making; grey blotting and yellow rough straw paper; paste- board, except glazed pasteboard and card leather; slate paper and tablets thereof not combined with other ma- terials; emery and polishing paper -	100 kilos. 1 00	Cwt. 0 0 6
	Unsize packing paper not otherwise specified - - - - -	" 4 00	" 0 2 0½
	Sized packing paper; glazed pasteboard and card leather; press boards -	" 6 00	" 0 3 0½
	Printing, writing, and tissue paper of all kinds; blotting paper other than coarse grey; lithographed, printed, and ruled paper for accounts, tickets, &c.; gold and silver paper; paper with gold or silver patterns; perforated paper; ar- tists' cardboard - - - - -	" 10 00	" 0 5 1
	Moulded work of carton pierre, combined or not with wood or iron, but not painted or varnished - - - - -	" 4 00	" 0 2 0½
GERMANY	Moulded work of carton pierre, painted or varnished - - - - -	" 12 00	" 0 6 1
	Wares of paper, pasteboard, or papier mâché - - - - -	" 12 00	" 0 6 1
	The above wares in combination with other materials, provided they cannot be classified under the head of "Small ornamental wares" - - - - -	" 24 00	" 0 12 2
	Paper-hangings - - - - -	" 24 00	" 0 12 2
	Playing cards (besides Excise duty) - - -	Gross weight } 60 00	Gross weight. } 1 10 6
	Books, manuscripts, &c., bound or not -	Free - - -	Free.
	Engravings, lithographs, photographs, maps, &c. -	Free - - -	Free.
	Pencils, all kinds - - - - -	100 kilos. 20 00	Cwt. 0 10 2
	Steel pens - - - - -	" 60 00	" 1 10 6
	Ink and ink powder - - - - -	" 3 00	" 0 1 6½
	Printing ink - - - - -	" 3 00	" 0 1 6½
	Sealing-wax - - - - -	" 3 00	" 0 1 6½
	Rags - - - - -	Free - - -	Free.

PAPER, &c., STATIONERY AND BOOKS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
HOLLAND	Paper of all kinds; music paper, paper-hangings, cartridge paper, registers, cardboard, &c. - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Playing cards - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Papier mâché and wares thereof - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Books (printed) - - - - -	Free - - -	Free.
	Maps and charts and engravings - -	Free - - -	Free.
	Sealing-wax - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Pencils - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Steel pens - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Ink in stone or glass bottles, intended for immediate sale or use - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	Ink, other - - - - -	Free - - -	Free.
BELGIUM	Rags - - - - -	Free - - -	Free.
	Paper:	<i>Frs. cts.</i>	
	Other than paper-hangings - - -	100 kilos. 4 00	Cwt. 0 1 7½
	Paper-hangings - - - - -	„ 8 00	„ 0 3 3
	Papier mâché and wares thereof - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Playing cards - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Books - - - - -	Free - - -	Free.
	Lithographs, photographs, engravings, unframed, &c. - - - - -	Free - - -	Free.
	Ink:		
	For writing or drawing - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	For printing - - - - -	Free - - -	Free.
	Pencils - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Steel pens - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Sealing-wax - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Rags - - - - -	Free - - -	Free.

PAPER, &c., STATIONERY AND BOOKS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
FRANCE -	Paper of all kinds, except fancy paper -	<i>Fr. s. cts.</i> 100 Kilos. 8 00	Cwt. £. s. d. 0 3 3
	Fancy paper, coloured, marbled, embossed, gilt or silvered - - - - -	" 15 00	" 0 6 1
	Cardboard, in sheets, of all kinds - -	" 8 00	" 0 3 3
	" ground, called papier mâché -	" 8 00	" 0 3 3
	" cut and arranged in boxes, covered with white or coloured paper - - - - -	" 36 00	" 0 14 8
	" albums and cardboard goods, decorated with painting, woven materials, wood, plaited straw, and common metals - - - - -	" 70 00	" 1 8 5
	Playing cards - - - - -	- Prohibited -	- Prohibited.
	Books - - - - -	- Free -	- Free.
	Engravings, lithographs, and designs of all kinds, on paper - - - - -	- Free -	- Free.
	Maps, printed music, labels; also tickets en- graved or coloured - - - - -	- Free -	- Free.
	Slate pencils, plain, without case - -	100 Kilos. 1 00	Cwt. 0 0 4½
	" cased in white wood, varnished or not, and carpenters' pencils	" 35 00	" 0 14 3
	Pencils, other kinds, fine, cased in cedar and other dyed woods, and coloured pencils - - - - -	" 140 00	" 2 16 11
	" for pocket books, &c., with or with- out bone tops - - - - -	" 240 00	" 4 17 7
	Steel pens - - - - -	" 100 00	" 2 0 8
	Ink, for writing or printing - - - -	" 20 00	" 0 8 2
	Sealing-wax - - - - -	" 30 00	" 0 12 2
	Rags - - - - -	- Free -	- Free.
	Pulp of rags, wood, &c., for paper-making	- Free -	- Free.
PORTUGAL -	Paper :		
	Writing paper, of all qualities and colours; also cardboard cut for visiting cards, &c. - - - - -	<i>Reis.</i> Kilog. 120	Cwt. 1 7 5
	Printed or painted paper - - - - -	" 090	" 1 0 7
	Pasteboard and cardboard - - - - -	" 012	" 0 2 9
	Other kinds of paper - - - - -	" * (a) 015	" 0 3 5
	Manufactured articles of card or pasteboard, except cardboard boxes - - - - -	" 090	" 0 4 7
	Playing cards - - - - -	" 320	" 3 13 2
	Prints, engravings, lithographs, and photo- graphs; also music - - - - -	- Free -	- Free.
	Maps and atlases - - - - -	- Free -	- Free.

* In addition to these rates, a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable (a) from 15 to 18 reis; and (b) from 200 to 226 reis.

PAPER, &c., STATIONERY AND BOOKS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
PORTUGAL— <i>Continued.</i>	Books.	<i>Reis.</i>	<i>£. s. d.</i>
	Printed in foreign languages, or in Portuguese (when the author resides abroad), unbound, or in paper covers -	- Free - -	- Free.
	Printed in foreign languages, and bound -	Kilog. 100	Cwt. 1 2 10
	Printed in the Portuguese language (if the author resides in Portugal), and reprints of Portuguese works, bound or stitched -	" 200	" 2 5 9
	Blank books, bound or stitched -	" 250	" 2 17 2
	Ink, for writing or printing - - -	" 050	" 0 11 5
	Steel pens - - - - -	" * (b) 200	" 2 5 9
	Pencils, black-lead, &c. - - - -	" * (b) 200	" 2 5 9
	Sealing-wax - - - - -	" * (b) 200	" 2 5 9
	Paper paste, for the manufacture of paper -	- Free - -	- Free.
	Rags and other materials for paper making	- Free - -	- Free.
	Paper:	<i>Pes. cts.</i>	
	Straw paper and common packing paper	100 Kilos. 10 85	Cwt. 0 4 5
	Endless, unsized, or half-sized, for printing - - - - -	" 10 00	" 0 4 0 $\frac{3}{4}$
	For writing or lithographing, or for prints - - - - -	" 27 50	" 0 11 2
SPAIN - - -	Cut paper, paper made by hand, ruled paper; also writing-paper with lithographed headings - - - -	" 48 75	" 0 19 10
	Paper-hangings:		
	Ornamented with gold, silver, flock, or glass - - - - -	" 130 00	" 2 12 10
	Other kinds - - - - -	" 23 84	" 0 9 8
	Other kinds of paper - - - - -	" 35 00	" 0 14 3
	Cardboard, in sheets and in boxes, lined with common paper; articles of papier mâché or carton pierre, not finished -	" 6 95	" 0 2 10
	Articles of papier mâché finished, and cardboard boxes adorned or lined with fine paper or other materials - - -	Kilog. 1 35	" 2 14 10
	Prints, maps, &c. - - - - -	" 1 25	" 2 10 10
	Playing cards - - - - -	" 1 30	" 2 12 10
	Books, or other Printed Papers, bound or unbound:		
	In Spanish - - - - -	100 Kilos. 38 50	" 0 15 8
	In foreign languages - - - - -	" 10 00	" 0 4 0 $\frac{3}{4}$
	Ink for writing or printing - - - -	" 24 00	" 0 9 9
	Steel pens - - - - -	" 30 00	" 0 12 2
	Pencils - - - - -	" 33 75	" 0 13 9
	Sealing-wax - - - - -	" 10 00	" 0 4 0 $\frac{3}{4}$

* See Note on previous page.

PAPER, &c., STATIONERY AND BOOKS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY	Paper :	<i>Lire cts.</i>	<i>£. s. d.</i>
	White, or of coloured paste, all kinds -	100 kilos. 12 50	Cwt. 0 5 1
	Ditto, ruled - - - - -	" 20 00	" 0 8 2
	Ditto, envelopes - - - - -	" 25 00	" 0 10 2
	Coloured, gilt, or painted, and paper-hangings (including paper bleached for lithography or photography) - -	" 45 00	" 0 18 3
	Blotting paper - - - - -	" 15 00	" 0 6 1
	Packing paper, dyed in the paste or not :		
	Not smoothed by the cylinder - -	" 3 00	" 0 1 2½
	Smoothed on one side - - -	" 5 00	" 0 2 0½
	Cardboard, common - - - - -	" 2 00	" 0 0 9½
	" fine - - - - -	Pays the duty leviable upon the respective qualities of paper.	
	Playing cards and for Taro - - -	100 packs. 40 00	100 packs 1 12 0
	Prints, lithographs, and tickets - - -	100 kilos. 75 00	Cwt. 1 10 6
	Articles of paper or cardboard - - -	" 80 00	" 1 12 6
	Manuscripts - - - - -	Free - - -	Free.
	Books, printed, and music :		
	In the Italian language, unbound, or simply stitched - - - - -	Pay the duty leviable upon the paper of which composed.	
	In other languages, unbound, or simply stitched - - - - -	Free - - -	Free.
	Bound in any manner - - - - -	100 kilos. 20 00	Cwt. 0 8 2
	Books, unprinted (Registers) :		
	Unbound, or bound in boards - -	" 25 00	" 0 10 2
	Others - - - - -	" 40 00	" 0 16 3
	Pens, metallic (except of gold or silver) -	" 60 00	" 1 4 5
	Pencils with varnished sheaths other than of white wood - - - - -	" 100 00	" 2 0 8
	" with sheaths of white wood, varnished or not, and other kinds -	" 50 00	" 1 0 4
	Ink, all kinds - - - - -	" 15 00	" 0 6 1
	Sealing-wax - - - - -	" 30 00	" 0 12 2
	Rags - - - - -	Free - - -	Free.
	Pulp of wood, straw, &c. - - - -	100 kilos. 1 00	Cwt. 0 4½

PAPER, &c., STATIONERY AND BOOKS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Fls. kr.</i>	<i>£. s. d.</i>
AUSTRIA-HUNGARY.	Paper:		
	Grey blotting and rough packing paper, undyed; common pasteboard, carton pierre, and tarred pasteboard - - -	Free - - -	Free.
	Press boards; slate paper and tablets thereof, not combined with other materials; emery and sand paper - - -	Free - - -	Free.
	Packing paper, dyed in the paste or not:		
	Not smoothed by the cylinder - - -	100 kilos. 1 20	Cwt. 0 1 2½
	Smooth, varnished, or tarred - - -	" 2 00	" 0 2 0½
	Common unsized paper (coarse, grey, half white, or dyed), and all unsized printing paper - - - - -	" 2 00	" 0 2 0½
	Paper not otherwise specified - - -	" 3 00	" 0 3 0½
	Paper lithographed, printed, or lined for tickets, invoices, &c., drawing paper, artists' cardboard, &c. - - - -	" 3 00	" 0 3 0½
	Gold and silver paper, and paper with real or false gold and silver or bronzed patterns; embossed or perforated paper; strips of such paper - - - - -	" 15 00	" 0 15 3
	Paper-hangings - - - - -	" 25 00	" 1 5 5
	Paper Wares:		
	Mouldings of carton pierre or of similar materials:		
	Not painted or lacquered, and combined or not with wood or iron -	" 2 00	" 0 2 0½
	Other kinds (combined or not with other materials), so far as they cannot be classed as fine paper wares or included under the heads of india-rubber, leather, or small wares - - - - -	" 15 00	" 0 15 3
	Wares of paper and cardboard, also of papier mâché or wood pulp combined or not with other materials so far as they cannot be classed as fine paper wares or included under the heads of india-rubber, leather, or small wares; also hat linings of paper covered with woven tissues - - - - -	" 15 00	" 0 15 3

PAPER, &c., STATIONERY AND BOOKS—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
AUSTRIA- HUNGARY— Continued.	Paper Wares—Continued.	<i>Fls. kr.</i>	<i>£. s. d.</i>
	Fine paper wares; fine cardboard and cardwares; games; paper linen; book-covers, combined with linen or cotton; all these wares combined or not with other materials so far as they cannot be classed under leather or small wares -	100 kilos. 30 00	Cwt. 1 10 6
	Playing cards " " " " " "	" 60 00	" 3 1 0
	<i>Note.</i> —Playing cards are subject to stamp duty in addition.		
	Prints, engravings, photographs, &c. - -	- Free - -	- Free.
	Books, printed, manuscripts, maps, music, &c. -	- Free - -	- Free.
	Steel pens - - - - -	100 kilos. 50 00	Cwt. 2 10 10
	Lead pencils, crayons - - - - -	" 24 00	" 1 4 4
	Ink and ink powder - - - - -	" 10 00	" 0 10 2
	Sealing wax - - - - -	" 10 00	" 0 10 2
	Rags - - - - -	- Free - -	- Free.
	Pulp of rags or wood, for paper manufacture -	- Free - -	- Free.
	Pulp of straw, esparto, and similar fibres -	100 kilos. 0 50	Cwt. 0 0 6
SWITZERLAND -	Paper:	<i>Frs. cts.</i>	
	Grey packing paper, waxed and tarred paper, rough blotting paper - -	100 kilos. 3 00	Cwt. 0 1 2½
	Emery, glass, and scouring paper - -	" 10 00	" 0 4 0½
	Paper for printing or writing, of one colour, sized or not; filtering paper, drawing paper; also packing paper and blotting paper not included above -	" 7 00	" 0 2 10½
	Paper of more than one colour, of all kinds, gilt or silvered paper, glazed paper, ruled, and music paper - -	" 16 00	" 0 6 6
	Letter paper and envelopes in cardboard boxes, when the weight of the same is not separately declared - - -	" 20 00	" 0 8 2
	Ditto, ditto, when the weight is separately declared:		
	Envelopes - - - - -	" 30 00	" 0 12 2
	Letter paper - - - - -	As other paper, according to quality.	
	Tickets, bills, advertisements, &c.:		
	Printed - - - - -	100 kilos. 30 00	Cwt. 0 12 2
	Lithographed - - - - -	" 16 00	" 0 6 6
	Paper-hangings, and painted paper of all kinds - - - - -	" 16 00	" 0 6 6
	Pasteboard, common grey - - - -	" 3 00	" 0 1 2½
	" white, and press boards - - -	" 4 00	" 0 1 7½

PAPER, &c., STATIONERY AND BOOKS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SWITZERLAND — <i>Continued.</i>		<i>Frs. cts.</i>	<i>£. s. d</i>
	Cardboard covered with paper - - -	100 kilos. 10 00	Cwt. 0 4 0 $\frac{1}{2}$
	Bookbinders' work and articles of cardboard	" 16 00	" 0 6 6
	Playing cards - - - - -	" 120 00	" 2 8 9
	Books, printed, bound or not - - - -	" 1 00	" 0 0 5
	Maps and charts; prints, lithographs, engravings, or photographs upon paper - -	" 1 00	" 0 0 5
	Lead pencils, crayons - - - - -	" 16 00	" 0 6 6
	Steel pens - - - - -	" 25 00	" 0 10 2
	Ink, writing - - - - -	" 25 00	" 0 10 2
	" printing - - - - -	" 7 00	" 0 2 10 $\frac{1}{2}$
	Sealing wax - - - - -	" 20 00	" 0 8 2
	Rags - - - - -	" 0 20	" 0 0 1
	Paper, &c.:	<i>Drs. lep.</i>	
	Glass and emery paper, and tarred paper for roofing purposes - - - - -	- Free - - -	- Free.
GREECE	Blotting paper, common - - - - -	Oke 0 10	Cwt. 0 3 2 $\frac{1}{2}$
	Printing paper of all kinds - - - - -	" 0 20	" 0 6 5
	Writing paper, common white, grey, or blue, glazed or not - - - - -	" 0 20	" 0 6 5
	Letter paper - - - - -	" 1 00	" 1 12 6
	Drawing paper and paper ruled for account books - - - - -	" 0 20	" 0 6 5
	Paper-hangings - - - - -	" 1 00	" 1 12 0
	Red blotting paper, packing paper, and tissue paper (except cigarette paper and paper for copying letters, &c.) - -	" 0 16	" 0 5 1 $\frac{1}{2}$
	Cigarette paper, paper for press copying letters, paper with watermark for the manufacture of stamps - - - - -	- Prohibited	- Prohibited.
	Fancy papers, coloured, gilt, or silvered -	Oke 2 00	Cwt. 3 4 0
	Plain, of one colour, for bookbinding, tobacco boxes, hat boxes, &c., of any thickness, glazed or not - - - -	" 0 20	" 0 6 5
	Tracing paper, music paper, and paper for lithography or photography - - -	" 0 60	" 0 19 2
	Hat and other boxes, not made of fancy papers or of papier mâché - - -	" 1 00	" 1 12 0
	Boxes, &c., made of fancy papers; children's toys of paper, with or without engravings - - - - -	" 5 00	" 8 0 0
	Papier mâché and articles thereof - -	" 3 00	" 4 16 0
	Books, printed, bound or not, and all printed paper - - - - -	- Free - - -	- Free.
	Blank books, ruled or not - - - - -	Oke 0 60	Cwt. 0 19 2 $\frac{1}{2}$
	Lithographs, engravings, &c. - - -	- Free - - -	- Free.
	Playing cards - - - - -	- Prohibited	- Prohibited.
	Ink of all kinds and of all colours - -	Oke 0 50	Cwt. 0 16 0
	Pencils of all kinds except slate - - -	" 1 00	" 1 12 0
	" slate - - - - -	- Free - - -	- Free.
	Sealing wax - - - - -	Oke 1 20	Cwt. 1 18 5
	Paper paste for the manufacture of paper -	- Free - - -	- Free.

PAPER, &c., STATIONERY AND BOOKS—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
TURKEY -	Paper, stationery, &c., of all kinds - -	8% <i>ad valorem</i>	£. s. d. 8% <i>ad valorem</i> .
	Books printed in foreign languages, maps, charts, engravings, lithographs, and music - -	Free - -	Free.
BULGARIA	Paper, stationery, &c., other kinds - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
ROUMANIA	Common, <i>i.e.</i> grey and other packing paper, plain or tarred, common cardboard, emery paper, and the like - -	<i>Lei. b.</i> 100 kilos. 12 00	Cwt. 0 4 10 $\frac{1}{2}$
	Paper not specially enumerated - -	" 25 00	" 0 10 2
	Paper-hangings of all kinds - -	" 35 00	" 0 14 3
	Fancy papers, <i>i.e.</i> gilt or silvered, ornamented in relief or perforated, letter paper with monograms or designs and envelopes to match, Chinese paper; also articles of paper, plain or combined with other materials except precious metals, fine and semi-fine stones, real coral and pearls, amber, jet, and tortoise-shell - -	" 50 00	" 1 0 4
	Paper bags, envelopes, pocket books simply stitched and not printed, tickets, accounts, invoices, bills of exchange, cartes de visite, address cards, &c., almanacs pasted on cardboard or not, and American calendars, dress patterns, &c.; all the above printed, engraved, or coloured - -	" 200 00	" 4 1 3
	All other articles of paper, including cigarette paper - -	" 300 00	" 6 1 11
	Pasteboard, common, including tarred or asphalted pasteboard for roofing or sheathing purposes - -	" 18 00	" 0 7 4
	All other card or pasteboard, including artists' cardboard - -	" 45 00	" 0 18 3
	Articles of papier mâché and carton pierre, varnished or lacquered, combined or not with wood and common metals - -	" 300 00	" 6 1 11
	All articles of cardboard combined or not with wood, glass, woven fabrics, or common metal, or with paper of any kind - -	" 300 00	" 6 1 11
	Articles of cardboard, papier mâché, or carton pierre, combined with amber, tortoise shell, ivory, mother-of-pearl, jet, meerschaum, fine leather, silk, velvet, and precious metals and stones - -	Kilog. 8 00	" 16 5 2
	Playing cards - -	100 kilos. 300 00	" 6 1 11
	Books, maps, and atlases, engravings, lithographs and photographs, separate or in albums, music - -	Free - -	Free.
	Ink for printing - -	100 kilos. 10 00	Cwt. 0 4 0 $\frac{3}{4}$
	" for writing - -	" 50 00	" 1 0 4
	Sealing-wax - -	" 70 00	" 1 8 5
	Pencils, lead, &c. - -	Kilog. 0 60	" 1 4 5
	Pens, quill - -	" 1 00	" 2 0 8
	" steel - -	100 kilos. 200 00	" 4 1 3
	Rags - -	Free - -	Free.

PAPER, &c., STATIONERY AND BOOKS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
UNITED STATES	Paper:		£. s. d.
	Sheathing - - - - -	10% <i>ad valorem</i>	10% <i>ad valorem</i> .
	Printing, unsized, for books and newspapers - - - - -	15% <i>ad valorem</i>	15% <i>ad valorem</i> .
	Sized or glazed, for printing purposes -	20% <i>ad valorem</i>	20% <i>ad valorem</i> .
	Drawing paper, foolscap, letter paper, note paper, envelopes, and all paper not otherwise mentioned - - - - -	25% <i>ad valorem</i>	25% <i>ad valorem</i> .
	Paper hangings - - - - -	25% <i>ad valorem</i>	25% <i>ad valorem</i> .
	Manufactures of paper, or of which paper is a component material, not otherwise specified - - - - -	15% <i>ad valorem</i>	15% <i>ad valorem</i> .
	Pasteboard - - - - -	15% <i>ad valorem</i>	15% <i>ad valorem</i> .
	Paper and all other fancy boxes -	35% <i>ad valorem</i>	35% <i>ad valorem</i> .
	Papier mâché manufactures - - -	30% <i>ad valorem</i>	30% <i>ad valorem</i> .
	Playing cards - - - - -	100% <i>ad valorem</i>	100% <i>ad valorem</i> .
	Books or pamphlets, bound or unbound, and all printed matter not specially mentioned - - - - -	25% <i>ad valorem</i>	25% <i>ad valorem</i> .
	Blank books, bound or unbound - -	20% <i>ad valorem</i>	20% <i>ad valorem</i> .
	Engravings, maps, and charts - - -	25% <i>ad valorem</i>	25% <i>ad valorem</i> .
	Pencils:	<i>Doll. cts.</i>	
	Of all kinds, except slate, in wooden cases - - - - -	Gross 0 50 } and 30% <i>ad val.</i> }	{ Gross 0 2 1 and 30% <i>ad val.</i> }
	Pencil leads, not in wood - - - -	10% <i>ad valorem</i>	10% <i>ad valorem</i> .
	Slate pencils - - - - -	30% <i>ad valorem</i>	30% <i>ad valorem</i> .
	Inks of all kinds, and ink powder - -	30% <i>ad valorem</i>	30% <i>ad valorem</i> .
	Sealing-wax - - - - -	20% <i>ad valorem</i>	20% <i>ad valorem</i> .
	Pens, metallic - - - - -	<i>Doll. cts.</i> Gross 0 12	Gross 0 0 6
	Pulp, dried, for paper makers' use - -	10% <i>ad valorem</i>	10% <i>ad valorem</i> .

CHEMICALS :—ALKALI.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
*RUSSIA -	Carbonised soda, all kinds; potash, and pearlash - - - - -	Poud 0 40	Cwt. 0 3 11½
	Caustic soda - - - - -	" 0 60	" 0 5 11
	Bicarbonate of soda - - - - -	" 0 30	" 0 2 11½
SWEDEN -	Soda - - - - -	Free - -	Free.
NORWAY -	Soda - - - - -	Free - -	Free.
DENMARK	Soda (common carbonised soda), calcined or crystallised - - - - -	Free - -	Free.
	Soda ash - - - - -	Free - -	Free.
		<i>Mks. pf.</i>	
GERMANY	Caustic soda - - - - -	100 kilos. 4 00	Cwt. 0 2 0½
	Soda ash and bicarbonate of soda - -	" 2 50	" 0 1 3½
	Soda, raw, natural or artificial, and crystals of soda - - - - -	" 1 50	" 0 0 9½
HOLLAND -	All kinds - - - - -	Free - -	Free.
BELGIUM -	All kinds - - - - -	Free - -	Free.
		<i>Frs. cts.</i>	
FRANCE -	Caustic soda - - - - -	100 kilos. 6 50	Cwt. 0 2 7½
	Carbonate of soda, refined, of 60 degrees or above - - - - -	" 4 10	" 0 1 8
	Crystals of soda - - - - -	" 1 90	" 0 0 9½
	Bicarbonate of soda - - - - -	" 5 20	" 0 2 1½

* See Note, page 1.

CHEMICALS:—ALKALI—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
PORTUGAL	Caustic alkalis - - - - -	Kilog. <i>Reis.</i> 010	Cwt. £. s. d. 0 2 3½
	Crystals of soda - - - - -	" 015	" 0 3 5¼
	Soda ash and carbonate of soda - - -	" 015	" 0 3 5¼
	Bicarbonate of soda - - - - -	12% <i>ad valorem</i>	12% <i>ad valorem</i> .
SPAIN - -	Alkaline carbonates and caustic alkalis -	<i>Pes. cts.</i> 1 00	Cwt. 0 0 5
ITALY - -	Caustic soda, pure - - - - -	100 kilos. <i>Lire cts.</i> 5 00	Cwt. 0 2 0½
	" " impure - - - - -	" 0 50	" 0 0 2½
	Carbonate of soda - - - - -	" 0 50	" 0 0 2½
AUSTRIA-HUN- GARY.	Carbonate of soda, unrefined or crystal- lized - - - - -	100 kilos. <i>Fls. kr.</i> 0 80	Cwt. 0 0 9¾
	Bicarbonate of soda - - - - -	" 3 00	" 0 3 0½
	Caustic soda - - - - -	" 4 00	" 0 4 0¾
	Soda ash - - - - -	" 1 20	" 0 1 2¾
SWITZERLAND	Caustic soda - - - - -	100 kilos. <i>Frs. cts.</i> 1 00	Cwt. 0 0 5
	Carbonate of soda, crystals of soda, and soda ash - - - - -	" 0 30	" 0 0 1½
	Bicarbonate of soda - - - - -	" 0 30	" 0 0 1½
GREECE - -	All kinds - - - - -	Free - -	Free.
TURKEY - -	All kinds - - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
BULGARIA - -	All kinds - - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
ROUMANIA -	All kinds - - - - -	Free - -	Free.
UNITED STATES	Caustic soda - - - - -	Lb. <i>Doll. cts.</i> 0 01	Cwt. 0 4 8
	Soda ash, soda, or soda crystals - - -	" 0 00½	" 0 1 2
	Bicarbonate of soda - - - - -	" 0 01½	" 0 7 0

CHEMICALS:—ALUM.

COUNTRIES,	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	Alum, crystallised	Poud <i>Rbl. cop.</i> 0 25	Cwt. <i>£. s. d.</i> 0 2 5
	„ calcined or in powder	„ 0 30	„ 0 2 11½
SWEDEN -	- - - - -	<i>Kron. öre.</i> 100 kilos. 1 25	Cwt. 0 0 8
NORWAY -	- - - - -	Free - -	Free.
DENMARK	- - - - -	Free - -	Free.
GERMANY	- - - - -	<i>Mks. pf.</i> 100 kilos. 3 00	Cwt. 0 1 6¼
HOLLAND -	- - - - -	Free - -	Free.
BELGIUM -	- - - - -	Free - -	Free.
FRANCE -	- - - - -	<i>Frs. cts.</i> 100 kilos. 0 90	Cwt. 0 0 4½
PORTUGAL	- - - - -	12 % <i>ad valorem</i>	12 % <i>ad valorem.</i>
SPAIN -	- - - - -	<i>Pes. cts.</i> 100 kilos. 1 15	Cwt. 0 0 5½
ITALY -	- - - - -	<i>Lire cts.</i> 100 kilos. 0 50	Cwt. 0 0 2½
AUSTRIA - HUN- GARY.	- - - - -	<i>Fls. kr.</i> 100 kilos. 1 50	Cwt. 0 1 6¼
SWITZERLAND -	- - - - -	<i>Frs. cts.</i> 100 kilos. 0 30	Cwt. 0 0 1½
GREECE -	- - - - -	Free - -	Free.
TURKEY -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA	- - - - -	Free - -	Free.
UNITED STATES	- - - - -	<i>Doll. cts.</i> 100 lbs. 0 60	Cwt. 0 2 9½

* See Note, page 1.

CHEMICALS:—ARSENIC, WHITE.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA - -	- - - - - <i>Note.</i> —Arsenic is only allowed to be imported in double casks or cases.	<i>Rbl. cop.</i> Poud 0 55	<i>£. s. d.</i> Cwt. 0 5 5
SWEDEN - -	- - - - - <i>Note.</i> —Arsenic may be imported by druggists only, and by manufacturers on special permission from the "Kommerskollegium."	- Free - -	- Free.
NORWAY - -	- - - - -	- Free - -	- Free.
DENMARK - -	- - - - -	<i>Kron. öre.</i> Pund 0 04½	Cwt. 0 4 8½
GERMANY - -	- - - - -	- Free - -	- Free.
HOLLAND - -	- - - - -	- Free - -	- Free.
BELGIUM - -	- - - - -	- Free - -	- Free.
FRANCE - -	- - - - -	- Free - -	- Free.
PORTUGAL - -	- - - - -	- Free - -	- Free.
SPAIN - -	- - - - -	<i>Pes. cts.</i> Kilog. 0 10	Cwt. 0 4 0¾
ITALY - -	- - - - -	- Free - -	- Free.
AUSTRIA-HUNGARY.	- - - - -	<i>Fl. kr.</i> 100 kilos. 0 50	Cwt. 0 0 6
SWITZERLAND -	- - - - -	<i>Frs. cts.</i> 100 kilos. 0 30	Cwt. 0 0 1½
GREECE - -	- - - - -	<i>Drs. lep.</i> Oke 0 10	Cwt. 0 3 2½
TURKEY - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA - -	- - - - -	- Free - -	- Free.
UNITED STATES	- - - - -	- Free - -	- Free.

* See Note, page 1.

CHEMICALS :—BARYTES.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	Sulphate of Baryta - - - - -	<i>Rbl. cop.</i> Poud 0 55	<i>£. s. d.</i> Cwt. 0 5 5
	Caustic Baryta - - - - -	" 1 20	" 0 11 10
SWEDEN -	- - - - -	- Not specified -	- Not specified.
NORWAY -	- - - - -	- Free -	- Free.
DENMARK -	- - - - -	- Not specified -	- Not specified.
GERMANY -	- - - - -	<i>Mk. pf.</i> 100 kilos. 3 00	Cwt. 0 1 6½
HOLLAND -	- - - - -	- Free -	- Free.
BELGIUM -	- - - - -	- Free -	- Free.
FRANCE -	- - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
PORTUGAL -	- - - - -	<i>Reis.</i> Kilog. 030	Cwt. 0 6 10
SPAIN -	Sulphate of Baryta - - - - -	<i>Pes. cts.</i> 100 kilos. 4 80	Cwt. 0 1 11½
ITALY -	Sulphate of Baryta - - - - -	<i>Lire cts.</i> 100 kilos. 1 00	Cwt. 0 0 4¾
	Carbonate of Baryta - - - - -	" 2 00	" 0 0 9¾
AUSTRIA - HUNGARY.	Sulphate of Baryta (artificial) - - -	<i>Fls. kr.</i> 100 kilos. 3 00	Cwt. 0 3 0½
SWITZERLAND -	Sulphate of Baryta - - - - -	<i>Frs. cts.</i> 100 kilos. 0 30	Cwt. 0 0 1½
GREECE -	- - - - -	- Free -	- Free.
TURKEY -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -	- - - - -	- Free -	- Free.
UNITED STATES {	Sulphate of Baryta, unmanufactured - -	<i>Doll. cts.</i> 10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	- Ditto - manufactured - -	Lb. 0 00¾	Cwt. 0 1 2

* See Note, page 1.

CHEMICALS:—BLEACHING MATERIALS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
*RUSSIA -	Chloride of lime and bleaching liquid -	Poud 0 44	Cwt. 0 4 4
	Chromate of potash - - - - -	" 2 65	" 1 6 1
SWEDEN -	Chloride of lime - - - - -	Free - - -	Free.
	Chromate of potash - - - - -	Free - - -	Free.
NORWAY -	Chloride of lime and bleaching powder -	Free - - -	Free.
DENMARK -	Chloride of lime and bleaching powder -	Free - - -	Free.
		<i>Mks. pf.</i>	
GERMANY -	Chloride of lime - - - - -	100 kilos. 3 00	Cwt. 0 1 6½
	Chromate of potash - - - - -	Free - - -	Free.
	Sulphite of soda - - - - -	Free - - -	Free.
HOLLAND -	- - - - -	Free - - -	Free.
BELGIUM -	- - - - -	Free - - -	Free.
		<i>Frs. cts.</i>	
FRANCE -	Chloride of lime - - - - -	100 kilos. 3 50	Cwt. 0 1 5
	Bichromate of potash - - - - -	" 10 00	" 0 4 0¾
	Sulphite of soda - - - - -	" 2 20	" 0 0 10¾
	Hyposulphite of soda - - - - -	" 4 75	" 0 1 11¼
PORTUGAL -	Chloride of lime - - - - -	Free - - -	Free.
	Chromate of potash - - - - -	12 % <i>ad valorem</i>	12 % <i>ad valorem</i> .
	Sulphite and hyposulphite of soda - -	12 % <i>ad valorem</i>	12 % <i>ad valorem</i> .

* See Note, page 1.

CHEMICALS :—BLEACHING MATERIALS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SPAIN -	Chloride of lime - - - - -	<i>Pes. cts.</i> 100 kilos. 1 30	<i>£. s. d.</i> Cwt. 0 0 6½
	Chromate of potash - - - - -	Kilog. 0 10	" 0 4 0¾
	Hyposulphite of soda - - - - -	" 0 10	" 0 4 0¾
ITALY -	Chloride of lime and of potash and hypo- chloride of soda - - - - -	<i>Lire cts.</i> Free - - -	Free.
	Sulphite of soda - - - - -	100 kilos. 4 00	Cwt. 0 1 7½
	Chromate of potash - - - - -	" 4 00	" 0 1 7½
AUSTRIA- HUNGARY.	Chloride of lime - - - - -	<i>Fl. kr.</i> 100 kilos. 1 50	Cwt. 0 1 6½
	Chromate of potash - - - - -	" 6 00	" 0 6 1
	Sulphite and hyposulphite of soda - - -	" 4 00	" 0 4 0¾
SWITZERLAND -	Chloride of lime - - - - -	<i>Frs. cts.</i> 100 kilos. 0 30	Cwt. 0 0 1½
	Chromate of potash - - - - -	" 1 00	" 0 0 5
	Sulphite and hyposulphite of soda - - -	" 0 30	" 0 0 1½
GREECE -	Chloride of lime - - - - -	<i>Drs. lep.</i> Oke 0 05	Cwt. 0 1 7½
	Other kinds - - - - -	" 0 10	" 0 3 2½
TURKEY -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA -	- - - - -	Free - - -	Free.
UNITED STATES	Chloride of lime - - - - -	<i>Doll. cts.</i> Free - - -	Free.
	Chromate of potash - - - - -	Lb. 0 03	Cwt. 0 14 0

CHEMICALS:—BORAX (REFINED).

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA - - -	- - - - -	<i>Rbl. cop.</i> Poud 0 11	<i>£. s. d.</i> Cwt. 0 1 1
SWEDEN - - -	- - - - -	- Free - - -	- Free.
NORWAY - - -	- - - - -	- Free - - -	- Free.
DENMARK - - -	- - - - -	<i>Kron. öre.</i> Pund 0 04½	Cwt. 0 4 8½
GERMANY - - -	- - - - -	- Free - - -	- Free.
HOLLAND - - -	- - - - -	- Free - - -	- Free.
BELGIUM - - -	- - - - -	- Free - - -	- Free.
FRANCE - - -	- - - - -	<i>Frs. cts.</i> 100 kilos. 10 00	Cwt. 0 4 0¾
PORTUGAL - - -	- - - - -	- Free - - -	- Free.
SPAIN - - -	- - - - -	<i>Pes. cts.</i> Kilog. 0 10	Cwt. 0 4 0¾
ITALY - - -	- - - - -	<i>Lire cts.</i> 100 kilos. 0 50	Cwt. 0 0 2½
AUSTRIA - HUN- GARY.	- - - - -	<i>Fls. kr.</i> 100 kilos. 2 50	Cwt. 0 2 6½
SWITZERLAND - - -	- - - - -	<i>Frs. cts.</i> 100 kilos. 1 00	Cwt. 0 0 5
GREECE - - -	- - - - -	<i>Drs. lep.</i> Oke 0 10	Cwt. 0 3 2½
TURKEY - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA - - -	- - - - -	- Free - - -	- Free.
UNITED STATES	- - - - -	<i>Doll. cts.</i> Lb. 0 05	Cwt. 1 3 4

* See Note, page 1.

CHEMICALS :—BRIMSTONE.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
*RUSSIA -	Crude - - - - -	Free - - -	Free.
	Refined, and flowers of sulphur - - -	Poud 0 12	Cwt. 0 1 2½
SWEDEN - -	- - - - -	Free - - -	Free.
NORWAY - -	- - - - -	Free - - -	Free.
DENMARK -	- - - - -	Free - - -	Free.
GERMANY -	- - - - -	Free - - -	Free.
HOLLAND - -	- - - - -	Free - - -	Free.
BELGIUM -	- - - - -	Free - - -	Free.
FRANCE - -	- - - - -	Free - - -	Free.
PORTUGAL -	Crude or refined - - - - -	Free - - -	Free.
		<i>Pes. cts.</i>	
SPAIN - -	- - - - -	100 kilos. 0 25	Cwt. 0 0 1¼
ITALY - -	- - - - -	Free - - -	Free.
AUSTRIA-- HUNGARY - }	- - - - -	Free - - -	Free.
		<i>Frs. cts.</i>	
SWITZERLAND - }	Crude or refined - - - - -	100 kilos. 0 20	Cwt. 0 0 1
	Flowers of sulphur - - - - -	" 0 30	" 0 0 1½
GREECE - -	- - - - -	Free - - -	Free.
TURKEY - -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
BULGARIA -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
ROUMANIA -	- - - - -	Free - - -	Free.
	Brimstone, crude - - - - -	Free - - -	Free.
		<i>Doll. cts.</i>	
UNITED STATES	Brimstone, in rolls or refined - - -	Ton 10 00	Cwt. 0 2 1
	Sulphur, flowers of - - - - -	" 20 00	" 0 4 2

* See Note, page 1.

CHEMICALS:—COPPERAS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
*RUSSIA -	Green copperas - - - - -	Poud 0 22	Cwt. 0 2 2
	Other kinds - - - - -	" 1 00	" 0 9 10
SWEDEN -	All kinds - - - - -	Free - -	Free.
NORWAY -	All kinds - - - - -	Free - -	Free.
DENMARK -	All kinds - - - - -	Free - -	Free.
GERMANY -	All kinds - - - - -	Free - -	Free.
HOLLAND -	All kinds - - - - -	Free - -	Free.
BELGIUM -	All kinds - - - - -	Free - -	Free.
		<i>Frs. cts.</i>	
FRANCE -	Sulphate of copper - - - - -	100 kilos. 3 00	Cwt. 0 1 2½
	Sulphate of iron - - - - -	" 0 65	" 0 0 3¼
PORTUGAL -	All kinds - - - - -	Kilog. <i>Reis.</i> 005	Cwt. 0 1 1¼
		<i>Pes. cts.</i>	
SPAIN -	Sulphate of iron - - - - -	100 kilos. 1 50	Cwt. 0 0 7½
	Sulphate of copper - - - - -	Free - -	Free.
		<i>Lire cts.</i>	
ITALY -	Sulphate of iron - - - - -	100 kilos. 2 00	Cwt. 0 0 9¼
	Sulphate of copper - - - - -	" 2 00	" 0 0 9¾
		<i>Fl. kr.</i>	
AUSTRIA-HUN- GARY.	Sulphate of iron (green copperas) - - -	100 kilos. 0 50	Cwt. 0 0 6
	Other kinds - - - - -	" 1 50	" 0 1 6¼
		<i>Frs. cts.</i>	
SWITZERLAND -	All kinds - - - - -	100 kilos. 0 30	Cwt. 0 0 1½
		<i>Drs. lep.</i>	
GREECE -	All kinds - - - - -	Oke 0 05	Cwt. 0 1 7¼
TURKEY -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
BULGARIA -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
ROUMANIA -	- - - - -	Free - -	Free.
		<i>Doll. cts.</i>	
UNITED STATES	Sulphate of iron - - - - -	Lb. 0 00 ³ / ₁₀	Cwt. 0 1 5
	Sulphate of copper - - - - -	" 0 03	" 0 14 0

* See Note, page 1.

CHEMICALS:—EPSOM SALTS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
* RUSSIA - - - - -	- - - - -	Poud 0 15	Cwt. 0 1 5 $\frac{3}{4}$
SWEDEN - - - - -	- - - - -	Free - - -	Free.
NORWAY - - - - -	- - - - -	Free - - -	Free.
		<i>Kron. öre.</i>	
DENMARK - - - - -	- - - - -	Pund 0 0 $\frac{1}{8}$	Cwt. 0 4 8 $\frac{1}{2}$
GERMANY - - - - -	- - - - -	Free - - -	Free.
HOLLAND - - - - -	- - - - -	Free - - -	Free.
BELGIUM - - - - -	- - - - -	Free - - -	Free.
FRANCE - - - - -	- - - - -	Free - - -	Free.
PORTUGAL - - - - -	- - - - -	12% <i>ad valorem</i>	12% <i>ad valorem</i> .
		<i>Pes. cts.</i>	
SPAIN - - - - -	- - - - -	100 kilos. 0 50	Cwt. 0 0 2 $\frac{1}{2}$
		<i>Lire cts.</i>	
ITALY - - - - -	- - - - -	100 kilos. 1 50	Cwt. 0 0 7 $\frac{1}{4}$
		<i>Fls. kr.</i>	
AUSTRIA - HUN- GARY.	- - - - -	100 kilos. 4 00	Cwt. 0 4 0 $\frac{1}{4}$
		<i>Frs. cts.</i>	
SWITZERLAND - - - - -	- - - - -	100 kilos. 0 30	Cwt. 0 0 1 $\frac{1}{2}$
		<i>Drs. lep.</i>	
GREECE - - - - -	- - - - -	Oke 0 10	Cwt. 0 3 2 $\frac{1}{2}$
TURKEY - - - - -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
BULGARIA - - - - -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
		<i>Lei. b.</i>	
ROUMANIA - - - - -	- - - - -	100 kilos. 10 00	Cwt. 0 4 0 $\frac{3}{4}$
		<i>Doll. cts.</i>	
UNITED STATES - - - - -	- - - - -	Lb. 0 00 $\frac{1}{2}$	Cwt. 0 2 4

* See Note, page 1.

CHEMICALS:—SAL AMMONIAC.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
* RUSSIA -		Poud 1 20	Cwt. 0 11 10
SWEDEN -		Free - -	Free.
NORWAY -		Free - -	Free.
		<i>Kron. öre.</i>	
DENMARK -		Pund 0 04½	Cwt. 0 4 8½
GERMANY -		Free - -	Free.
HOLLAND -		Free - -	Free.
BELGIUM -		Free - -	Free.
		<i>Frs. cts.</i>	
FRANCE -	Raw - - - - -	100 kilos. 8 00	Cwt. 0 3 3
	Refined - - - - -	" 12 00	" 0 4 10½
PORTUGAL -		12% <i>ad valorem</i>	12% <i>ad valorem</i> .
		<i>Pes. cts.</i>	
SPAIN -		100 kilos. 1 00	Cwt. 0 0 5
		<i>Lire cts.</i>	
ITALY -		100 kilos. 4 00	Cwt. 0 1 7½
		<i>Fls. kr.</i>	
AUSTRIA - HUN- GARY.		100 kilos. 1 50	Cwt. 0 1 6½
		<i>Frs. cts.</i>	
SWITZERLAND -		100 kilos. 1 00	Cwt. 0 0 5
		<i>Drs. lep.</i>	
GREECE -		Oke 0 10	Cwt. 0 3 2½
TURKEY -		8% <i>ad valorem</i>	8% <i>ad valorem</i> .
BULGARIA -		8% <i>ad valorem</i>	8% <i>ad valorem</i> .
ROUMANIA -		Free - -	Free.
UNITED STATES		10% <i>ad valorem</i>	10% <i>ad valorem</i> .

* See Note, page 1.

CHEMICALS :—SALTPETRE.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
* RUSSIA	Nitrate of potash Nitrate of soda	Poud. <i>Rbl. cop.</i> 0 50 0 06	Cwt. <i>£. s. d.</i> 0 4 11 0 0 7
SWEDEN	- - - - -	Free	Free.
NORWAY	- - - - -	Free	Free.
DENMARK	- - - - -	Pund. <i>Kron. öre.</i> 0 01 $\frac{1}{24}$	Cwt. 0 1 2
GERMANY	- - - - -	Free	Free.
HOLLAND	- - - - -	Free	Free.
BELGIUM	- - - - -	Free	Free.
FRANCE	- - - - -	Free	Free.
PORTUGAL	Nitrate of potash Nitrate of soda	Kilog. <i>Reis.</i> 035 Free	Cwt. 0 8 0 Free.
SPAIN	Nitrate of potash Nitrate of soda	100 kilos. <i>Pes. cts.</i> 1 50 0 25	Cwt. 0 0 7$\frac{1}{2}$ 0 0 1$\frac{1}{2}$
ITALY	Nitrate of soda, raw " " refined, and nitrate of potash	Free 100 kilos. <i>Lire cts.</i> 3 00	Free. Cwt. 0 1 2$\frac{3}{4}$
AUSTRIA-HUNGARY	Nitrate of soda, raw Refined, all kinds	Free 100 kilos. <i>Fls. kr.</i> 2 00	Free. Cwt. 0 2 0$\frac{1}{2}$
SWITZERLAND	Unrefined Refined	100 kilos. <i>Frs. cts.</i> 0 20 1 00	Cwt. 0 0 1 0 0 5
GREECE	- - - - -	Free	Free.
TURKEY	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem.</i>
BULGARIA	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem.</i>
ROUMANIA	- - - - -	Free	Free.
UNITED STATES	Nitrate of Potash : Crude Refined Nitrate of soda	<i>Doll. cts.</i> Lb. 0 01 0 01$\frac{1}{2}$ Free	Cwt. 0 4 8 0 7 0 Free.

* See Note, page 1.

S A L T.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
* RUSSIA	Imported at ports of the White Sea - - -	Poud 0 10	Cwt. 0 0 11½
	Imported at ports of the Black Sea and Sea of Azov - - - - -	- Prohibited -	- Prohibited.
	On any other frontier - - - - -	Poud 0 20	Cwt. 0 1 11½
SWEDEN - -	- - - - -	- Free - -	- Free.
		<i>Kron. öre.</i>	
NORWAY -	Common salt, unrefined or refined - -	Hectolitre 0 28	Bushel 0 0 1 ⁸⁶
	Ditto, ditto, imported at the Custom Houses of Hammerfest, Vardo, or Vadsø - -	" 0 18	" 0 0 0 ⁸⁷
		<i>Kron. öre.</i>	
DENMARK -	Rough rock salt in blocks - - - -	Pund 0 00½	Cwt. 0 0 11½
	Other kinds - - - - -	" 0 01½	" 0 1 2
		<i>Mks. pf.</i>	
GERMANY -	Imported over the land frontier - - -	100 kilos. 12 80	Cwt. 0 6 6
	Ditto by sea - - - - -	" 12 00	" 0 6 1
		<i>Fl. cts.</i>	
HOLLAND -	Salt, unrefined - - - - -	- Free - -	- Free.
	Salt, refined - - - - -	100 kilos. 12 00	Cwt. 0 10 2
	Excise duty on unrefined salt, 9 florins per 100 kilos., or 7 s. 7 d. per cwt.		
BELGIUM - -	Salt, unrefined and refined - - - -	- Free - -	- Free.

* See Note, page 1.

SALT—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
FRANCE -	Salt, unrefined or refined, except refined white - - - - -	<i>Frs. cts.</i> 100 kilos. 2 40	<i>£. s. d.</i> Cwt. 0 0 11½
	Salt, refined white - - - - -	" 3 30	" 0 1 4
	Excise duty in addition to the above, 10 francs per 100 kilos, or 4 s. 0¼ d. per cwt.		
PORTUGAL -	- - - - -	<i>Reis.</i> Kilog. 010	Cwt. 0 2 3¼
SPAIN -	- - - - -	<i>Pes. cts.</i> 100 kilos. 0 54	Cwt. 0 0 2¼
ITALY -	- - - - -	- Prohibited -	- Prohibited.
AUSTRIA-HUNGARY.	- - - - -	<i>Fl. kr.</i> 100 kilos. 0 84	Cwt. 0 0 10¼
	<i>Note.</i> —Salt can only be imported into Austria-Hungary by special permission, and is subject to a license duty of 9 fl. 38 kr. per 100 kilos, or 9 s. 6 d. per cwt., in addition to the above. Under certain conditions salt may be imported free for chemical works and other industrial purposes.		
SWITZERLAND	Rock salt - - - - -	<i>Frs. cts.</i> 100 kilos. 0 10	Cwt. 0 0 0½
	Common cooking salt - - - - -	" 0 30	" 0 0 1½
	Table salt, in packets - - - - -	" 10 00	" 0 4 0¼
	<i>Note.</i> —Salt can only be imported into Switzerland by special permission of the Cantonal authorities.		
GREECE -	- - - - -	- Prohibited -	- Prohibited.
TURKEY -	- - - - -	- Prohibited -	- Prohibited.
BULGARIA -	- - - - -	<i>Lew. st.</i> 100 okes 11 00	Cwt. 0 3 5¼
ROUMANIA -	- - - - -	- Prohibited -	- Prohibited.
UNITED STATES	Imported in sacks, barrels, &c. - - -	<i>Doll. cts.</i> 100 lbs. 0 12	Cwt. 0 0 6¾
	Ditto in bulk - - - - -	" 0 08	" 0 0 4½

OILS, MINERALS, &c.:—SEED OILS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
* RUSSIA - - - - -	- - - - -	Poud <i>Rbl. cop.</i> 2 20	Cwt. <i>£. s. d.</i> 1 1 8
SWEDEN - - - - -	- - - - -	Kilog. <i>Kron. öre.</i> 0 07	Cwt. 0 3 11½
NORWAY - - - - -	- - - - -	Kilog. <i>Kron. öre.</i> 0 04	Cwt. 0 2 3
DENMARK - - - - -	- - - - -	Pund. <i>Kron. öre.</i> 0 04½	Cwt. 0 4 8¼
GERMANY - {	In bottles or jars - - - - - In casks - - - - -	<i>Mks. pf.</i> 100 kilos. 20 00 " 4 00	Cwt. 0 10 2 " 0 2 0½
HOLLAND - - - - -	- - - - -	<i>Fl. cts.</i> 100 kilos. 0 55	Cwt. 0 0 5½
BELGIUM - - - - -	- - - - -	Free - - -	Free.
FRANCE - - - - -	- - - - -	<i>Frs. cts.</i> 100 kilos. 6 00	Cwt. 0 2 5¼
PORTUGAL - {	Cotton seed oil - - - - - Other kinds - - - - -	<i>Ris.</i> Kilog. 800 " 050	Cwt. 9 2 11 " 0 11 5
SPAIN - - - - -	- - - - -	<i>Pes. cts.</i> 100 kilos. 23 00	Cwt. 0 9 4¼
ITALY - - - - -	- - - - -	<i>Lire cts.</i> 100 kilos. 15 00	Cwt. 0 6 1
AUSTRIA-HUN- GARY - - - {	In casks, bladders, or skins - - - In bottles or jars - - -	<i>Fls. kr.</i> 100 kilos. 1 50 " 10 00	Cwt. 0 1 6¼ " 0 10 2
SWITZERLAND - - - - -	- - - - -	<i>Frs. cts.</i> 100 kilos. 1 00	Cwt. 0 0 4¾
GREECE - - - - -	- - - - -	<i>Dr. lep.</i> Oke 0 20	Cwt. 0 6 4¾
TURKEY - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA - {	Linseed oil - - - - - Other kinds - - - - -	<i>Lei. b.</i> 100 kilos. 10 00 " 20 00	Cwt. 0 4 0¾ " 0 8 2
UNITED STATES {	Rape seed and hemp seed - - - Linseed, cotton seed - - -	<i>Doll. cts.</i> Gallon 0 10 " 0 25	Gallon 0 0 6 " 0 1 3

* See Note, page 1.

OILS, MINERALS, &c.:—OIL CAKE.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
RUSSIA - -	- - - - -	- Free - -	- Free.
SWEDEN - -	- - - - -	- Free - -	- Free.
NORWAY - -	- - - - -	- Free - -	- Free.
DENMARK - -	- - - - -	- Free - -	- Free.
GERMANY - -	- - - - -	- Free - -	- Free.
HOLLAND - -	- - - - -	- Free - -	- Free.
BELGIUM - -	- - - - -	- Free - -	- Free.
FRANCE - -	- - - - -	- Free - -	- Free.
PORTUGAL - -	- - - - -	- Not specified - -	- Not specified.
SPAIN - -	- - - - -	- Not specified - -	- Not specified.
ITALY - -	- - - - -	- Free - -	- Free.
AUSTRIA - HUN- GARY.	- - - - -	- Free - -	- Free.
SWITZERLAND -	- - - - -	- Free - -	- Free.
GREECE - -	- - - - -	- Free - -	- Free.
TURKEY - -	- - - - -	- 8 % <i>ad valorem</i>	8 % <i>ad valorem</i>
BULGARIA - -	- - - - -	- 8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA - -	- - - - -	<i>Lei. b.</i> 100 kilos. 3 00	Cwt. 0 1 2 $\frac{3}{4}$
UNITED STATES	- - - - -	- Free - -	- Free.

OILS, MINERALS, &c.:—GREASE.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
* RUSSIA - -	- - - - -	Poud 0 36	Cwt. 0 3 6½
		<i>Kron. öre.</i>	
SWEDEN - -	{ Machine and carriage grease - - - - -	Kilog. 0 02	Cwt. 0 1 1½
	{ Tallow - - - - -	- Free - -	- Free.
		<i>Kron. öre.</i>	
NORWAY - -	{ Tallow - - - - -	Kilog. 0 04	Cwt. 0 2 3
	{ Refuse of fat or train oil - - - - -	- Free - -	- Free.
		<i>Kron. öre.</i>	
DENMARK - -	{ Refuse of fat or train oil; also carriage grease	Pund 0 02½	Cwt. 0 2 4½
	{ Tallow - - - - -	" 0 04½	" 0 4 8½
		<i>Mks. pf.</i>	
GERMANY - -	{ Animal fat (other than lard) - - - - -	100 kilos. 2 00	Cwt. 0 1 0½
	{ Carriage grease - - - - -	" 3 00	" 0 1 6½
		- Free - -	- Free.
HOLLAND - -	{ <i>Note.</i> —Cart grease in boxes, pots, and cases, &c., of one kilogramme, for retail sale, pay a duty of 5 per cent. <i>ad valorem</i> .		
BELGIUM - -	- - - - -	- Free - -	- Free.
		<i>Frs. cts.</i>	
FRANCE - -	{ Grease, of fish - - - - -	100 kilos. 6 00	Cwt. 0 2 5½
	{ „ other kinds - - - - -	- Free - -	- Free.
		<i>Reis.</i>	
PORTUGAL - -	- - - - -	Kilog. 010	Cwt. 0 2 3½
		<i>Pes. cts.</i>	
SPAIN - -	- - - - -	100 kilos. 1 00	Cwt. 0 0 5
ITALY - -	- - - - -	- Free - -	- Free.
AUSTRIA - HUN - GARY.	- - - - -	<i>Fls. kr.</i> 100 kilos. 1 00	Cwt. 0 1 0½
		<i>Frs. cts.</i>	
SWITZERLAND -	Tallow and refuse of fat; also carriage grease	100 kilos. 0 50	Cwt. 0 0 2½
		<i>Dr. lep.</i>	
GREECE - -	- - - - -	Oke 0 20	Cwt. 0 6 4½
TURKEY - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
		<i>Lei. b.</i>	
ROUMANIA - -	{ Grease, of fish - - - - -	100 kilos. 5 00	Cwt. 0 2 0½
	{ Tallow and all animal grease for employment in industries - - - - -	" 15 00	" 0 6 1
		<i>Doll. cts.</i>	
UNITED STATES	{ Tallow - - - - -	Lb. 0 01	Cwt. 0 4 8
	{ Grease for use as soap stock only - - - - -	- Free - -	- Free.
	{ Grease, not enumerated - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .

* See Note, page 1.

OILS, MINERALS, &c.:—CANDLES.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
* RUSSIA - -	Candles, all kinds - - - - -	<i>Rbl. cop.</i> Poud 2 40	<i>£. s. d.</i> Cwt. 1 3 8
SWEDEN - -	Candles, tallow - - - - -	<i>Kron. öre.</i> Kilog. 0 07	Cwt. 0 3 11½
	„ other kinds - - - - -	„ 0 12	„ 0 6 9
NORWAY - -	Candles, all kinds - - - - -	<i>Kron. öre.</i> Kilog. 0 13	Cwt. 0 7 4
DENMARK - -	Candles, tallow - - - - -	<i>Kron. öre.</i> Pund 0 06½	Cwt. 0 7 1
	„ other kinds - - - - -	„ 0 12½	„ 0 14 1
GERMANY - -	Candles, all kinds - - - - -	<i>Mks. pf.</i> 100 kilos. 18 00	Cwt. 0 9 1½
HOLLAND - -	Candles, tallow - - - - -	<i>Fl. cts.</i> 100 kilos. 3 00	Cwt. 0 2 6½
	„ other kinds - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem.</i>
BELGIUM - -	All kinds - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem.</i>
FRANCE - -	Candles, other than tallow - - - - -	<i>Frs. cts.</i> 100 kilos. 16 00	Cwt. 0 6 6
	Excise duty in addition - - - - -	„ 30 00	„ 0 12 2
	Tallow candles, of which the wicks are woven, twisted, or plaited, and chemically treated - - - - -	„ 12 00	„ 0 4 10½
	Excise duty in addition - - - - -	„ 30 00	„ 0 12 2
	Other tallow candles - - - - -	„ 6 00	„ 0 2 5½
PORTUGAL - -	All kinds - - - - -	<i>Reis.</i> Kilog. 080	Cwt. 0 18 4

* See Note, page 1.

OILS, MINERALS, &c.:—CANDLES—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Pes. cts.</i>	<i>£. s. d.</i>
SPAIN - - -	Candles, wax, paraffine, stearine, and sperm	100 kilos. 33 90	Cwt. 0 13 9
	" tallow - - - - -	" 1 00	" 0 0 5
		<i>Lire cts.</i>	
	Candles, tallow - - - - -	Free - - -	Free.
ITALY - - -	" stearine, paraffine, palm, &c. -	100 kilos. 15 00	Cwt. 0 6 1
	" wax, yellow - - - - -	" 20 00	" 0 8 2
	" " white, also sperm candles -	" 40 00	" 0 16 3
		<i>Fls. kr.</i>	
AUSTRIA-HUN- GARY - - -	Candles, tallow - - - - -	100 kilos. 6 00	Cwt. 0 6 1
	" sperm, stearine, &c. - - -	" 11 00	" 0 11 2
	" wax - - - - -	" 10 00	" 0 10 2
		<i>Frs. cts.</i>	
SWITZERLAND -	Candles, tallow - - - - -	100 kilos. 4 00	Cwt. 0 1 7½
	" wax, sperm, stearine, and paraffine	" 16 00	" 0 6 6
		<i>Dr. lep.</i>	
GREECE - - -	Candles, tallow - - - - -	Oke 0 20	Cwt. 0 6 4½
	" wax - - - - -	" 2 00	" 3 4 0
TURKEY - - -	All kinds - - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
BULGARIA - -	All kinds - - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
		<i>Lei. b.</i>	
ROUMANIA - -	Candles, tallow - - - - -	100 kilos. 36 00	Cwt. 0 14 8
	" paraffine, ceresine, and ozokerit -	" 500 00	" 10 3 3
	" stearine and spermaceti - - -	" 35 00	" 0 14 3
	" wax - - - - -	" 180 00	" 3 13 2
UNITED STATES	Candles and tapers of all kinds - - -	20% <i>ad valorem</i>	20% <i>ad valorem</i> .

OILS, MINERALS, &c.:—SOAP.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
* RUSSIA	Soap of all kinds, not perfumed - - -	Poud 1 80	Cwt. 0 17 9
	„ scented, in cakes, in powder, or liquid	„ 7 20	„ 3 10 11
		<i>Kron. öre.</i>	
	Soap, soft - - - - -	Kilog. 0 05	Cwt. 0 2 10
SWEDEN	„ other kinds, not perfumed - - -	„ 0 10	„ 0 5 8
	„ perfumed - - - - -	„ 0 28	„ 0 15 10
		<i>Kron. öre.</i>	
	Soft soap - - - - -	Kilog. 0 03 3	Cwt. 0 1 10½
NORWAY	Transparent soap - - - - -	„ 0 30	„ 0 16 11
	Other kinds of soap - - - - -	„ 0 10	„ 0 5 8
		<i>Kron. öre.</i>	
DENMARK	Scented soap, soap in tablets, and soap powder - - - - -	Pund 0 39½	Cwt. 1 17 8
	Other kinds - - - - -	„ 0 02½	„ 0 2 4½
		<i>Mks. pf.</i>	
	Soft soap - - - - -	100 kilos. 5 00	Cwt. 0 2 6½
GERMANY	Hard soap, not otherwise specified, in bars, &c. - - - - -	„ 10 00	„ 0 5 1
	Soap in tablets, balls, boxes, jars, pots, &c., perfumed soap of all kinds - - - - -	„ 30 00	„ 0 15 3
		<i>Fl. cts.</i>	
	Scented soap - - - - -	100 kilos. 6 00	Cwt. 0 5 1
	Excise duty in addition - - - - -	„ 10 00	„ 0 8 6
HOLLAND	Other kinds - - - - -	„ 4 50	„ 0 3 9¾
	Excise duty in addition - - - - -	„ 10 00	„ 0 8 6
		<i>Frs. cts.</i>	
BELGIUM	All kinds - - - - -	100 kilos. 6 00	Cwt. 0 2 5½
		<i>Frs. cts.</i>	
FRANCE	Scented - - - - -	100 kilos. † 8 00	Cwt. 0 3 3
	Other - - - - -	„ † 6 00	„ 0 2 5½
	† Exclusive of Excise duty on transparent soap, see p. 262.		

* See Note, page 1.

OILS, MINERALS, &c.:—SOAP—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
PORTUGAL	Common - - - - -	<i>Reis.</i> Kilog. 050	<i>£. s. d.</i> Cwt. 0 11 5
	Scented - - - - -	" * 200	" 2 5 9
	Medicinal - - - - -	" 300	" 3 8 7
SPAIN - -	Common - - - - -	<i>Pes. cts.</i> 100 kilos. 15 80	Cwt. 0 6 5
	Scented - - - - -	Kilog. 1 73	" 3 10 4
ITALY - -	Common - - - - -	<i>Lrc ts.</i> 100 kilos. 8 00	Cwt. 0 3 3
	Perfumed, and all soap (except glycerine) in tablets, balls, or boxes - - -	" 40 00	" 0 16 3
	Glycerine soap - - - - -	" 60 00	" 1 4 5
AUSTRIA-HUN- GARY.	Common - - - - -	<i>Fls. kr.</i> 100 kilos. 2 50	Cwt. 0 2 6½
	Fine soap : In cakes, tablets, cases, or jars, and scented soap - - - - -	" 15 00	" 0 15 3
SWITZERLAND -	- - - - -	<i>Frs. cts.</i> 100 kilos. 1 50	Cwt. 0 0 7½
GREECE - -	Scented - - - - -	<i>Dr. lep.</i> Oke 5 00	Cwt. 8 0 0
	Other kinds - - - - -	" 0 40	" 0 12 10
TURKEY - -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA -	Toilet soap - - - - -	<i>Lci. b.</i> 100 kilos. 180 00	Cwt. 3 13 2
	Other kinds - - - - -	" 15 00	" 0 6 1
UNITED STATES	Scented and fancy soaps - - - - -	<i>Doll. cts.</i> Lb. 0 15	Cwt. 3 10 0
	Other kinds of soap - - - - -	20 % <i>ad valorem</i>	20 % <i>ad valorem.</i>

* In addition to this rate a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duty payable to 220 reis per kilogramme.

OILS, MINERALS, &c.:—PETROLEUM AND ROCK OILS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
* RUSSIA	- - - - -	<i>Rbl. cop.</i> Poud 1 00	<i>£. s. d.</i> Cwt. 0 9 10
SWEDEN	Raw or refined - - - - -	Free - - -	Free.
NORWAY	- - - - -	<i>Kron. öre.</i> Kilog. 0 10	Cwt. 0 5 8
DENMARK	- - - - -	<i>Kron. öre.</i> Pand 0 04½	Cwt. 0 4 8½
GERMANY	All kinds, except mineral lubricating oils -	<i>Mks. pf.</i> 100 kilos. 6 00	Cwt. 0 3 0½
	<i>Note.</i> —Mineral oil, not intended for the manufacture of lighting or lubricating oils, may be admitted free by special permission.		
HOLLAND	All kinds - - - - -	<i>Fl. cts.</i> 100 kilos. 0 55	Cwt. 0 0 5½
BELGIUM	All kinds - - - - -	Free - - -	Free.
FRANCE	Of British origin :	<i>Frs. cts.</i>	
	Raw - - - - -	100 kilos. 18 00	Cwt. 0 7 4
	Refined - - - - -	" 25 00	" 0 10 2
	Of other than British origin, or British refining, but imported from England :		
	Raw - - - - -	" 23 00	" 0 9 4
	Refined - - - - -	" 30 00	" 0 12 2
PORTUGAL	Heavy oils - - - - -	" 12 00	" 0 4 10½
	- - - - -	<i>Reis.</i> Kilog. 062	Cwt. 0 14 2
SPAIN	Raw - - - - -	<i>Pes. cts.</i> 100 kilos. 21 00	Cwt. 0 8 6
	Refined - - - - -	" 32 00	" 0 13 0
ITALY	In demijohns or other similar vessels :	<i>Lire cts.</i>	
	Raw - - - - -	† 100 kilos. 41 00	Cwt. 0 16 8
	Refined - - - - -	† " 51 00	" 1 0 9
	In other vessels :		
	Raw - - - - -	† " 38 00	" 0 15 5
	Refined - - - - -	† " 47 00	" 0 19 1
	Heavy oils :		
	Containing less than 20 per cent. of light oil at the temperature of 310° - - -	100 kilos. } † 6 00	Cwt. gross 0 2 5½
	Containing from 20 to 30 per cent. of light oil at the temperature of 310° -	" } † 12 00	" 0 4 10½

* See Note, page 1.

† Mineral oils imported in demijohns or similar vessels, or in barrels, casks, cases, or tins pay upon the net weight after deducting the legal tare ; oils imported in other receptacles pay upon the gross weight ; if imported in bulk the actual weight of the oil is charged.

‡ Heavy oils imported in bulk pay 20 per cent. additional to the above duties, and are charged upon the actual weight of the oil.

OILS, MINERALS, &c. :—PETROLEUM AND ROCK OILS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Fls. kr.</i>	<i>£. s. d.</i>
AUSTRIA-HUNGARY.	Raw, and not fit for lighting purposes without refining or purifying :		
	Of a density exceeding 830 degrees at 12° Reaumur - - - - - {	100 kilos. } 2 00 Net wt. }	Cwt. 0 2 0½
	Of a density of 830 degrees and less -	" 2 40	" 0 2 5½
	Raw, and fit for lighting purposes without refining or purifying - - - - -	" *10 00	" 0 10 2
	Refined or half refined :		
	Of a density exceeding 880 degrees, dark - - - - -	" 3 00	" 0 3 0½
	Of a density exceeding 880 degrees, yellow, or reddish-yellow; including lubricating oils and oils mixed with animal or vegetable oils or fats -	" 5 00	" 0 5 1
	Of a density of 880 degrees or less -	" *10 00	" 0 10 2
	Refined, of a density of less than 770 degrees for industrial purposes, and not intended to be used for lubricating purposes or for lighting (under special conditions) - -	" 3 00	" 0 3 0½
	* Consumption duty included.		
SWITZERLAND -	- - - - -	<i>Frs. cts.</i> 100 kilos. 1 25	Cwt. 0 0 6
GREECE -	- - - - -	<i>Drs. lep.</i> Oke 0 43	Cwt. 0 13 9
TURKEY -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA -	- - - - -	<i>Lei. b.</i> 100 kilos. 10 00	Cwt. 0 4 0½
UNITED STATES {	Raw - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem.</i>
	Refined - - - - -	20 % <i>ad valorem</i>	20 % <i>ad valorem.</i>

OILS, MINERALS, &c.:—TURPENTINE (OIL AND SPIRITS OF).

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
* RUSSIA - - - - -		Poud 0 40	Cwt. 0 3 11½
		<i>Kron. öre.</i>	
SWEDEN - - - - -		Kilog. 0 07	Cwt. 0 3 11½
		<i>Kron. öre.</i>	
NORWAY - - - - -	Oil of turpentine - - - - -	Kilog. 0 06½	Cwt. 0 3 9¼
		<i>Kron. öre.</i>	
DENMARK - - - - -		Pund 0 04½	Cwt. 0 4 8½
GERMANY - - - - -		Free - - -	Free.
HOLLAND - - - - -		Free - - -	Free.
BELGIUM - - - - -		Free - - -	Free.
		<i>Frs. cts.</i>	
FRANCE - - - - -	Essence of turpentine - - - - -	100 kilos. 5 00	Cwt. 0 2 0½
PORTUGAL - - - - -		Free - - -	Free.
		<i>Pes. cts.</i>	
SPAIN - - - - -		100 kilos. 10 00	Cwt. 0 4 0¾
		<i>Lire cts.</i>	
ITALY - - - - -		100 kilos. 3 00	Cwt. 0 1 2¾
		<i>Fls. kr.</i>	
AUSTRIA - HUN- GARY.		100 kilos. 1 50	Cwt. 0 1 6¼
		<i>Frs. cts.</i>	
SWITZERLAND -	Essence of turpentine - - - - -	100 kilos. 2 00	Cwt. 0 0 9¾
		<i>Drs. lep.</i>	
GREECE - - - - -		Oke 0 50	Cwt. 0 16 0
TURKEY - - - - -		8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA - - - - -		8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
		<i>Lei. b.</i>	
ROUMANIA - - - - -		100 kilos. 10 00	Cwt. 0 4 0¾
		<i>Doll. cts.</i>	
UNITED STATES		Gallon 0 20	Gallon 0 1 0

* See Note, page 1.

OILS, MINERALS, &c. :—ROSIN.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
*RUSSIA	White rosin - - - - -	Poud 0 13	Cwt. 0 1 3½
	Other kinds - - - - -	" 0 33	" 0 3 3
SWEDEN - -	- - - - -	Free - -	Free.
NORWAY - -	- - - - -	Free - -	Free.
		<i>Kron. öre.</i>	
DENMARK	Brown and yellow rosin - - - - -	Pund 0 00½	Cwt. 0 0 6½
	Other kinds - - - - -	" 0 10½	" 0 11 9
GERMANY - -	- - - - -	Free - -	Free.
HOLLAND - -	- - - - -	Free - -	Free.
BELGIUM - -	- - - - -	Free - -	Free.
		<i>Frs. cts.</i>	
FRANCE - -	- - - - -	100 kilos. 2 00	Cwt. 0 0 9½
PORTUGAL - -	- - - - -	Free - -	Free.
		<i>Pes. cts.</i>	
SPAIN - -	Pine rosin - - - - -	100 kilos. 0 41	Cwt. 0 0 2
	Other kinds - - - - -	" 10 00	" 0 4 0¾
ITALY - -	- - - - -	Free - -	Free.
		<i>Fls. kr.</i>	
AUSTRIA-HUN- GARY - -	Common - - - - -	100 kilos. 0 50	Cwt. 0 0 6
	Refined - - - - -	" 1 50	" 0 1 6
		<i>Frs. cts.</i>	
SWITZERLAND	Raw - - - - -	100 kilos. 0 20	Cwt. 0 0 1
	Refined - - - - -	" 1 50	" 0 0 7½
		<i>Drs. lep.</i>	
GREECE - -	- - - - -	Oke 0 05	Cwt. 0 1 7¼
TURKEY - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
		<i>Lei. b.</i>	
ROUMANIA - -	- - - - -	100 kilos. 10 00	Cwt. 0 4 0¾
UNITED STATES	Raw - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem.</i>
	Refined - - - - -	20 % <i>ad valorem</i>	20 % <i>ad valorem.</i>

* See Note, pag 1.

OILS, MINERALS, &c.:—PITCH.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
*RUSSIA - - - - -		Poud gross 0 06	Cwt. gross 0 0 7
SWEDEN - - - - -		- Free - -	- Free.
NORWAY - - - - -		- Free - -	- Free.
DENMARK - - - - -		<i>Kron. öre.</i> Pund 0 00½	Cwt. 0 0 6½
GERMANY - - - - -		- Free - -	- Free.
HOLLAND - - - - -		- Free - -	- Free.
BELGIUM - - - - -		- Free - -	- Free.
FRANCE - - - - -	Pitch, vegetable - - - - -	<i>Frs. cts.</i> 100 kilos. 2 00	Cwt. 0 0 9¾
	„ mineral (bitumen) - - - - -	- Free - -	- Free.
PORTUGAL - - - - -	Pitch, vegetable - - - - -	<i>Reis.</i> 7 % <i>ad valorem</i>	7 % <i>ad valorem.</i>
	„ mineral - - - - -	Kilog. 002	Cwt. 0 0 5½
SPAIN - - - - -		<i>Pes. cts.</i> 100 kilos. 0 41	Cwt. 0 0 2
ITALY - - - - -		- Free - -	- Free.
AUSTRIA - HUN- GARY.		<i>Fls. kr.</i> 100 kilos. 0 50	Cwt. 0 0 6
SWITZERLAND - - - - -		<i>Frs. cts.</i> 100 kilos. 0 20	Cwt. 0 0 1
GREECE - - - - -		<i>Drs. lep.</i> Oke 0 05	Cwt. 0 1 7½
TURKEY - - - - -		8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA - - - - -		8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA - - - - -		<i>Lev. b.</i> 100 kilos. 5 00	Cwt. 0 2 0½
UNITED STATES - - - - -		20 % <i>ad valorem</i>	20 % <i>ad valorem.</i>

* See Note, page 1.

OILS, MINERALS, &c.:—COAL, CINDERS, AND PATENT FUEL.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
RUSSIA	Coal:		
	Imported at Baltic ports - - -	Poud <i>Rbl. cop.</i> 0 01	Ton £. s. d. 0 1 11½
	" at ports of the Black Sea and Sea of Azov - - -	" *0 03	" 0 5 11
	" across the land frontier - - -	" *0 02	" 0 3 11½
	Coke:		
	Imported at Baltic ports - - -	" 0 01½	" 0 2 11½
SWEDEN	" at ports of the Black Sea and Sea of Azov - - -	" *0 04½	" 0 8 10½
	" across the land frontier - - -	" 0 03	" 0 5 11
	Coal and coke imported at White Sea ports	- Free - -	- Free.
	- - - - -	- Free - -	- Free.
NORWAY	- - - - -	- Free - -	- Free.
DENMARK	- - - - -	<i>Kron. öre.</i> Ships' last 3 00	Ton 0 1 4
GERMANY	- - - - -	- Free - -	- Free.
HOLLAND	- - - - -	- Free - -	- Free.
BELGIUM	- - - - -	- Free - -	- Free.
FRANCE	Coal and coke - - - - -	<i>Frs. cts.</i> 100 kilos. 0 12	Ton 0 0 11½
	Cinders - - - - -	1,000 „ 0 12	" 0 0 1½
PORTUGAL	- - - - -	<i>Reis.</i> Ton 325	Ton 0 1 5½
SPAIN	- - - - -	<i>Pes. cts.</i> 1,000 kilos. 1 25	Ton 0 1 0½
ITALY	- - - - -	- Free - -	- Free.
AUSTRIA-HUNGARY.	- - - - -	- Free - -	- Free.
SWITZERLAND	- - - - -	<i>Frs. cts.</i> 100 kilos. 0 02	Ton 0 0 2
GREECE	Coal - - - - -	- Free - -	- Free.
TURKEY	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA	- - - - -	- Free - -	- Free.
UNITED STATES	Coal:		
	Anthracite - - - - -	<i>Doll. cts.</i> Free - -	- Free.
	Bituminous, and shale - - - - -	Ton 0 75	Ton 0 3 1½
	Other kinds, and slack - - - - -	" 0 30	" 0 1 3
	Coke - - - - -	20 % <i>ad valorem</i>	20 % <i>ad valorem.</i>

* With an addition of 40 per cent. on each rouble of duty leviable; see Note, page 1, and Introductory Remarks.

OILS, MINERALS, &c.:—CEMENT.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
*RUSSIA - - - - -	- - - - -	Poud 0 09	Cwt. 0 0 10½
		<i>Kron. öre.</i>	
SWEDEN - - - - -	- - - - -	100 kilos. 0 40	Cwt. 0 0 2¾
NORWAY - - - - -	- - - - -	- Free - -	- Free.
DENMARK - - - - -	- - - - -	- Free - -	- Free.
GERMANY - - - - -	- - - - -	- Free - -	- Free.
HOLLAND - - - - -	- - - - -	- Free - -	- Free.
BELGIUM - - - - -	- - - - -	- Free - -	- Free.
FRANCE - - - - -	- - - - -	- Free - -	- Free.
PORTUGAL - - - - -	- - - - -	- Free - -	- Free.
		<i>Pes. cts.</i>	
SPAIN - - - - -	- - - - -	100 kilos. 0 06	Ton 0 0 6
		<i>Lire. cts.</i>	
ITALY - - - - -	- - - - -	100 kilos. 1 25	Cwt. 0 0 6
		<i>Fls. kr.</i>	
AUSTRIA - HUN - GARY.	- - - - -	100 kilos. 0 50	Cwt. 0 0 6
		<i>Krs. cts.</i>	
SWITZERLAND - {	Roman - - - - -	100 kilos. 0 40	Cwt. 0 0 2
	Portland - - - - -	" 0 70	" 0 0 3½
		<i>Drs. lep.</i>	
GREECE - - - - -	- - - - -	Oke 0 05	Cwt. 0 1 7¼
TURKEY - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
		<i>Lei. b.</i>	
ROUMANIA - - - - -	- - - - -	100 kilos. 0 60	Cwt. 0 0 3
UNITED STATES - - - - -	- - - - -	20 % <i>ad valorem</i>	20 % <i>ad valorem</i> .

* See Note, page 1.

OILS, MINERALS, &c.:—FIRECLAY.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
RUSSIA - - - - -		Free - - -	Free.
SWEDEN - - - - -		Free - - -	Free.
NORWAY - - - - -		Free - - -	Free.
DENMARK - - - - -		Free - - -	Free.
GERMANY - - - - -		Free - - -	Free.
HOLLAND - - - - -		Free - - -	Free.
BELGIUM - - - - -		Free - - -	Free.
FRANCE - - - - -		Free - - -	Free.
PORTUGAL - - - - -		Free - - -	Free.
SPAIN - - - - -		100 kilos. ^{Pes. cts.} 0 06	Ton 0 0 6
ITALY - - - - -		Free - - -	Free.
AUSTRIA-HUN- GARY - - - }		Free - - -	Free.
SWITZERLAND - - -		Free - - -	Free.
GREECE - - - - -		Free - - -	Free.
TURKEY - - - - -		8% <i>ad valorem</i>	8% <i>ad valorem</i> .
BULGARIA - - - - -		8% <i>ad valorem</i>	8% <i>ad valorem</i> .
ROUMANIA - - - - -		^{Lei. b.} 100 kilos 0 20	Cwt. 0 0 1
UNITED STATES - - -		^{Doll. cts.} Ton 1 50	Ton 0 6 3

OILS, MINERALS, &c.:—MILLSTONES AND GRINDSTONES.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA - - - - -	- - - - -	<i>Rbl. cop.</i> Poud 0 03	<i>£. s. d.</i> Cwt. 0 0 3½
SWEDEN - - - - -	- - - - -	Free - - -	Free.
NORWAY - - - - -	- - - - -	Free - - -	Free.
DENMARK - {	Up to 14 inches diameter - - -	<i>Kron. öre</i> Each 0 04½	Each 0 0 0½
	From 14 " to 20 inches diameter - -	" 0 08½	" 0 0 1
	" 20 " to 32 " " - -	" 0 16½	" 0 0 2½
	" 32 " to 41 " " - -	" 0 33½	" 0 0 4½
	Above 41 inches diameter - - -	Cubic ft. 0 39½	Cubic ft. 0 0 4½
GERMANY - - - - -	- - - - -	<i>Mks. pf.</i> 100 kilos. 0 25	Cwt. 0 0 1½
HOLLAND - {	Grindstones, small - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
	" other kinds, and millstones - -	Free - - -	Free.
BELGIUM - - - - -	- - - - -	Free - - -	Free.
FRANCE - - - - -	- - - - -	Free - - -	Free.
PORTUGAL - {	Unmounted - - - - -	<i>Reis.</i> Free - - -	Free.
	Mounted - - - - -	Kilog. † 020	Cwt. 0 4 7
SPAIN - - - - -	- - - - -	<i>Pes. cts.</i> 100 kilos. 0 06	Ton 0 0 6
ITALY - - - - -	- - - - -	<i>Lire cts.</i> Ton 1 00	Ton 0 0 9¾
AUSTRIA-HUN- GARY. - - - - -	- - - - -	Free - - -	Free.
SWITZERLAND - {	Millstones - - - - -	<i>Frs. cts.</i> 100 kilos. 1 00	Cwt. 0 0 4½
	Grindstones, unmounted - - - -	" 0 30	" 0 0 1½
	" mounted - - - - -	" 4 00	" 0 1 7½
GREECE - - - - -	- - - - -	Free - - -	Free.
TURKEY - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA - {	Rough stones for millstones - - -	<i>Lei. b.</i> 100 kilos. 0 50	Cwt. 0 0 2½
	Millstones of all kinds - - - -	Pair 30 00	Pair 1 4 0
	Grindstones - - - - -	100 kilos. 9 00	Cwt. 0 3 8
UNITED STATES {	Grindstones, rough or finished - -	<i>Doll. cts.</i> Ton 1 75	Ton 0 7 3½
	Millstones - - - - -	20 % <i>ad valorem</i>	20 % <i>ad valorem</i> .

* See Note, page 1.

† In addition to this rate a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duty payable to 25 reis per kilogramme.

OILS, MINERALS, &c.:—ROOFING SLATES.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
*RUSSIA - - - - -	- - - - -	Poud 0 03	Cwt. 0 0 3½
SWEDEN - - - - -	- - - - -	Free - -	Free.
NORWAY - - - - -	- - - - -	Free - -	Free.
DENMARK - - - - -	- - - - -	Free - -	Free.
		<i>Mks. pf.</i>	
GERMANY - - - - -	- - - - -	100 kilos. 1 50	Cwt. 0 0 9¼
	Entering by sea - - - - -	" 0 50	" 0 0 3
HOLLAND - - - - -	- - - - -	Free - -	Free.
		<i>Frs. cts.</i>	
BELGIUM - - - - -	- - - - -	1,000 2 00	1,000 0 1 7¼
		<i>Frs. cts.</i>	
FRANCE - - - - -	- - - - -	1,000 2 00	1,000 0 1 7¼
PORTUGAL - - - - -	- - - - -	Free - -	Free.
		<i>Pes. cts.</i>	
SPAIN - - - - -	- - - - -	100 kilos. 0 06	Ton 0 0 6
		<i>Lire cts.</i>	
ITALY - - - - -	- - - - -	Ton 1 00	Ton 0 0 9½
		<i>Fls. kr.</i>	
AUSTRIA-HUN- GARY.	- - - - -	100 kilos. 1 00	Cwt. 0 1 0¼
		<i>Frs. cts.</i>	
SWITZERLAND - - - - -	- - - - -	100 kilos. 0 10	Ton 0 0 9½
GREECE - - - - -	- - - - -	Free - -	Free.
TURKEY - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
		<i>Lei. b.</i>	
ROMANIA - - - - -	- - - - -	100 kilos. 2 00	Cwt. 0 0 9¾
UNITED STATES - - - - -	- - - - -	25 % <i>ad valorem</i>	25 % <i>ad valorem</i> .

* See Note, page 1.

ARTICLES OF FOOD:—BACON AND HAMS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA - - - - -	- - - - -	Poud <i>Rbl. cop.</i> 0 95	Cwt. <i>£. s. d.</i> 0 9 4
SWEDEN - - - - -	Smoked - - - - -	Kilog. <i>Kron. öre.</i> 0 25	Cwt. 0 14 2
	Other kinds - - - - -	„ 0 20	„ 0 11 4
NORWAY - - - - -	Smoked - - - - -	Kilog. <i>Kron. öre.</i> 0 20	Cwt. 0 11 4
	Other kinds - - - - -	- Free - - -	- Free.
DENMARK - - - - -	- - - - -	- Free - - -	- Free.
GERMANY - - - - -	- - - - -	100 kilos. <i>Mks. pf.</i> 20 00	Cwt. 0 10 2
HOLLAND - - - - -	Salted - - - - -	100 kilos. <i>Fl. cts.</i> 1 00	Cwt. 0 0 10½
	Smoked or dried - - - - -	„ 1 25	„ 0 1 0¾
BELGIUM - - - - -	- - - - -	- Free - - -	- Free.
FRANCE - - - - -	- - - - -	100 kilos. <i>Frs. cts.</i> 4 50	Cwt. 0 1 10
PORTUGAL - - - - -	- - - - -	Kilog. <i>Reis.</i> 100	Cwt. 1 2 10
SPAIN - - - - -	- - - - -	100 kilos. <i>Pes. cts.</i> 15 00	Cwt. 0 6 1
ITALY - - - - -	- - - - -	100 kilos. <i>Lire cts.</i> 25 00	Cwt. 0 10 2
AUSTRIA - HUN- GARY.	- - - - -	100 kilos. <i>Fl. kr.</i> 3 00	Cwt. 0 3 0½
SWITZERLAND - - - - -	- - - - -	100 kilos. <i>Frs. cts.</i> 4 00	Cwt. 0 1 7½
GREECE - - - - -	- - - - -	Oke <i>Drs. lep.</i> 0 20	Cwt. 0 6 5
TURKEY - - - - -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem.</i>
BULGARIA - - - - -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem.</i>
ROUMANIA - - - - -	Salted - - - - -	100 kilos. <i>Lei. b.</i> 30 00	Cwt. 0 12 2
	Smoked - - - - -	„ 100 00	„ 2 0 8
UNITED STATES	- - - - -	Lb. <i>Doll. cts.</i> 0 02	Cwt. 0 9 4

* See Note, page 1.

ARTICLES OF FOOD:—BEEF, SALTED.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA - -	- - - - -	Poud <i>Rbl. cop.</i> 0 95	Cwt. <i>£. s. d.</i> 0 9 4
SWEDEN - -	- - - - -	Kilog. <i>Kron. öre.</i> 0 07	Cwt. 0 3 11½
NORWAY - -	Smoked - - - - -	Kilog. <i>Kron. öre.</i> 0 20	Cwt. 0 11 4
	Other kinds - - - - -	Free - - -	Free.
DENMARK - -	- - - - -	Free - - -	Free.
GERMANY - -	- - - - -	100 kilos. <i>Mks. pf.</i> 20 00	Cwt. 0 10 2
HOLLAND - -	Salted - - - - -	100 kilos. <i>Fl. cts.</i> 6 00	Cwt. 0 5 1
	Smoked or dried - - - - -	„ 8 00	„ 0 6 9
BELGIUM - -	- - - - -	Free - - -	Free.
FRANCE - -	- - - - -	100 kilos. <i>Frs. cts.</i> 4 50	Cwt. 0 1 10
PORTUGAL - -	- - - - -	Kilog. <i>Reis.</i> 0 31	Cwt. 0 7 1
SPAIN - -	Salted or jerked - - - - -	100 kilos. <i>Pes. cts.</i> 2 80	Cwt. 0 1 1¼
ITALY - -	- - - - -	100 kilos. <i>Lire cts.</i> 25 00	Cwt. 0 10 2
AUSTRIA - HUN- GARY.	- - - - -	100 kilos. <i>Fl. kr.</i> 3 00	Cwt. 0 3 0¼
SWITZERLAND -	- - - - -	100 kilos. <i>Frs. cts.</i> 4 00	Cwt. 0 1 7½
GREECE - -	- - - - -	Oke <i>Drs. lep.</i> 0 20	Cwt. 0 6 5
TURKEY - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA - -	Salted - - - - -	100 kilos. <i>Lei. b.</i> 30 00	Cwt. 0 12 2
	Smoked - - - - -	„ 100 00	„ 2 0 8
UNITED STATES	- - - - -	Lb. <i>Doll. cts.</i> 0 01	Cwt. 0 4 8

* See Note, page 1.

ARTICLES OF FOOD—PORK, SALTED.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
*RUSSIA - - - - -	- - - - -	Poud 0 95	Cwt. 0 9 4
SWEDEN - - - - -	- - - - -	<i>Kron. öre.</i> Kilog. 0 20	Cwt. 0 11 4
NORWAY - - - - -	Smoked - - - - -	<i>Kron. öre.</i> Kilog. 0 20	Cwt. 0 11 4
	Other kinds - - - - -	Free - - -	Free.
DENMARK - - - - -	- - - - -	Free - - -	Free.
GERMANY - - - - -	- - - - -	<i>Mks. pf.</i> 100 kilos. 20 00	Cwt. 0 10 2
HOLLAND - - - - -	Salted - - - - -	<i>Fl. cts.</i> 100 kilos. 1 00	Cwt. 0 0 10½
	Smoked or dried - - - - -	" 1 25	" 0 1 0¾
BELGIUM - - - - -	- - - - -	Free - - -	Free.
FRANCE - - - - -	- - - - -	<i>Frs. cts.</i> 100 kilos. 4 50	Cwt. 0 1 10
PORTUGAL - - - - -	- - - - -	<i>Reis.</i> Kilog. 100	Cwt. 1 2 10
SPAIN - - - - -	- - - - -	<i>Pes. cts.</i> 100 kilos. 15 00	Cwt. 0 6 1
ITALY - - - - -	- - - - -	<i>Lire cts.</i> 100 kilos. 25 00	Cwt. 0 10 2
AUSTRIA - HUN- GARY.	- - - - -	<i>Fl. kr.</i> 100 kilos. 3 00	Cwt. 0 3 0½
SWITZERLAND - - - - -	- - - - -	<i>Frs. cts.</i> 100 kilos. 4 00	Cwt. 0 1 7½
GREECE - - - - -	- - - - -	<i>Drs. lep.</i> Oke 0 20	Cwt. 0 6 5
TURKEY - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA - - - - -	Salted - - - - -	<i>Lei. b.</i> 100 kilos. 30 00	Cwt. 0 12 2
	Smoked - - - - -	" 100 00	" 2 0 8
UNITED STATES - - - - -	- - - - -	<i>Doll. cts.</i> Lb. 0 01	Cwt. 0 4 8

* See Note, page 1.

ARTICLES OF FOOD—BUTTER.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
*RUSSIA - - - - -	- - - - -	Poud 0 50	Cwt. 0 4 11
		<i>Kron. öre.</i>	
SWEDEN - - - - -	- - - - -	Kilog. 0 20	Cwt. 0 11 4
		<i>Kron. öre.</i>	
NORWAY - - - - -	- - - - -	Kilog. 0 10	Cwt. 0 5 8
DENMARK - - - - -	- - - - -	Free - -	Free.
		<i>Mks. pf.</i>	
GERMANY - - - - -	- - - - -	100 kilos. 20 00	Cwt. 0 10 2
HOLLAND - - - - -	- - - - -	Free - -	Free.
BELGIUM - - - - -	- - - - -	Free - -	Free.
		<i>Frs. cts.</i>	
FRANCE - - - - -	{ Fresh - - - - -	Free - -	Free.
	{ Salted - - - - -	100 kilos. 2 00	Cwt. 0 0 9½
PORTUGAL - - - - -	- - - - -	<i>Reis.</i> Kilog. 185	Cwt. 2 2 3
		<i>Pes. cts.</i>	
SPAIN - - - - -	- - - - -	100 kilos. 52 50	Cwt. 1 1 4
		<i>Lire cts.</i>	
ITALY - - - - -	{ Fresh - - - - -	100 kilos. 12 50	Cwt. 0 5 1
	{ Salted - - - - -	„ 17 50	„ 0 7 1
		<i>Fl. kr.</i>	
AUSTRIA - HUN- GARY.	- - - - -	100 kilos. 4 00	Cwt. 0 4 0
		<i>Frs. cts.</i>	
SWITZERLAND - - - - -	- - - - -	100 kilos. 7 00	Cwt. 0 2 10¼
		<i>Drs. lep.</i>	
GREECE - - - - -	{ For the table, fresh or slightly salted - - - - -	Oke 1 20	Cwt. 1 18 5
	{ Salt, for cooking purposes - - - - -	„ 0 60	„ 0 19 2
TURKEY - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
		<i>Lei. b.</i>	
ROUMANIA - - - - -	{ Butter, fresh or salted - - - - -	100 kilos. 100 00	Cwt. 2 0 8
	{ Margarine - - - - -	„ 150 00	„ 3 1 0
		<i>Doll. cts.</i>	
UNITED STATES - - - - -	Butter and butter substitutes - - - - -	Lb. 0 04	Cwt. 0 18 8

* See Note, page 1.

ARTICLES OF FOOD—CHEESE.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA - - - - -	- - - - -	Poud <i>Rbl. cop.</i> 6 00	Cwt. <i>£. s. d.</i> 2 19 1
SWEDEN - - - - -	- - - - -	Kilog. <i>Kron. öre.</i> 0 20	Cwt. 0 11 4
NORWAY - - - - -	- - - - -	Kilog. <i>Kron. öre.</i> 0 30	Cwt. 0 16 11
DENMARK - - - - -	- - - - -	Pund <i>Kron. öre.</i> 0 10 ⁵ / ₁₂	Cwt. 0 11 9
GERMANY - - - - -	- - - - -	100 kilos. <i>Mks. pf.</i> 20 00	Cwt. 0 10 2
HOLLAND - - - - -	- - - - -	100 kilos. <i>Fl. cts.</i> 5 00	Cwt. 0 4 2 ³ / ₄
BELGIUM - - - - -	Common - - - - -	- Free - - -	- Free.
	Other kinds - - - - -	100 kilos. <i>Frs. cts.</i> 10 00	Cwt. 0 4 0 ³ / ₄
FRANCE - - - - -	Hard - - - - -	100 kilos. <i>Frs. cts.</i> 4 00	Cwt. 0 1 7 ¹ / ₂
	Soft - - - - -	" 3 00	" 0 1 2 ³ / ₄
PORTUGAL - - - - -	- - - - -	Kilog. <i>Reis.</i> 190	Cwt. 2 3 5
SPAIN - - - - -	- - - - -	Kilog. <i>Pes. cts.</i> 0 35	Cwt. 0 14 3
ITALY - - - - -	- - - - -	100 kilos. <i>Lire cts.</i> 11 00	Cwt. 0 4 5 ¹ / ₂
AUSTRIA - HUN- GARY.	- - - - -	100 kilos. <i>Fl. kr.</i> 4 40	Cwt. 0 4 5 ¹ / ₂
SWITZERLAND - - - - -	- - - - -	100 kilos. <i>Frs. cts.</i> 4 00	Cwt. 0 1 7 ¹ / ₂
GREECE - - - - -	- - - - -	Oke <i>Drs. lep.</i> 0 80	Cwt. 1 5 7
TURKEY - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA - - - - -	- - - - -	100 kilos. <i>Lei. b.</i> 90 00	Cwt. 1 16 7
UNITED STATES	- - - - -	Lb. <i>Doll. cts.</i> 0 04	Cwt. 0 18 8

* See Note, page 1.

ARTICLES OF FOOD—FISH.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA	Fish:		
	Fresh (except Shell Fish): -	<i>Rbl. cop.</i>	<i>£. s. d.</i>
	Imported in Russian ships - - -	- Free - -	- Free.
	" in foreign ships - - -	Poud gross 0 12	Cwt. gross 0 1 2½
	Marinated and prepared in oil, also caviar	" 4 80	" 2 7 3
	Salted and smoked, except herrings -	" 1 20	" 0 11 10
	Herrings, salted or smoked; cod and all other fish, kippered or air dried - -	" 0 27	" 0 2 8
	Oysters, lobsters, crabs, mussels - -	" 2 40	" 1 3 8
SWEDEN	Oysters, lobsters, crabs, mussels, if im- ported in hermetically sealed vessels -	" 4 80	" 2 7 3
	Fish:	<i>Kron. öre.</i>	
	Fresh (except shell fish) - - -	- Free - -	- Free.
	Salted or preserved; anchovies and sar- dines, tunny fish - - -	Kilog. 0 20	Cwt. 0 11 4
	Salted or preserved, other kinds - - -	- Free - -	- Free.
	Lobsters - - -	- Free - -	- Free.
	Oysters and mussels, fresh - - -	Kilog. 0 10	Cwt. 0 5 8
	" salted or marinated - - -	" 0 15	" 0 8 6
NORWAY	Fish:	<i>Kron. öre.</i>	
	Sardines and anchovies in oil - - -	Kilog. 0 20	Cwt. 0 11 4
	Other, salted, smoked or preserved in oil, or in air-tight cases - - -	" 0 40	" 1 2 7
	Other kinds - - -	- Free - -	- Free.
DENMARK	Fish:	<i>Kron. öre.</i>	
	Fresh: oysters - - -	Pund 0 03½	Cwt. 0 3 6½
	" other kinds - - -	- Free - -	- Free.
	Salted or smoked, dried or otherwise pre- served:		
	Anchovies, lampreys, salmon, sar- dines, caviar, mussels, and oysters	Pund 0 06½	Cwt. 0 7 1
	Other kinds - - -	" 0 00½	" 0 0 8½
GERMANY	Fish:	<i>Mks. pf.</i>	
	Fresh (except shell fish) - - -	- Free - -	- Free.
	Oysters and lobsters - - -	{ 100 kilos } 50 00	Cwt. gross 1 5 5
	Other marine shell fish - - -	{ Gross wt. } 24 00	" 0 12 2
	Herrings, salted (if in the ordinary barrels of commerce) - - -	{ Barrel } 3 00	Barrel 0 3 0
	" " (if otherwise packed) -	100 kilos. 2 00	Cwt. 0 1 0½
	Salted, in casks (except herrings), dried, smoked, or cured - - -	" 3 00	" 0 1 6½
	Preserved in vinegar, oil, or spice, in casks - - -	" 12 00	" 0 6 1½
	Preserved otherwise, and fish of all kinds in hermetically sealed tins, &c. - -	" 60 00	" 1 10 6
	Caviar and substitutes - - -	" 150 00	" 3 16 2

* See Note, page 1.

ARTICLES OF FOOD:—FISH—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Fl. cts.</i>	<i>£. s. d.</i>
HOLLAND	In hermetically sealed vessels; also all fish, salted, preserved in pickle, oil, or vinegar, or prepared in any other way, packed in small quantities - - - - -	100 kilos. 25 00	Cwt. 1 1 2
	Other kinds - - - - -	Free - -	Free.
BELGIUM -	All kinds - - - - -	Free - -	Free.
		<i>Frs. cts.</i>	
	Lobsters, fresh - - - - -	100 kilos. 5 00	Cwt. 0 2 0½
	„ preserved - - - - -	„ 10 00	„ 0 4 0¾
	Mussels and other shell fish (except oysters) - - - - -	Free - -	Free.
	Oysters, fresh, young (Naissain) - - - - -	Free - -	Free.
	„ „ other - - - - -	1,000 1 50	1,000 0 1 2½
	„ preserved - - - - -	100 kilos. 10 00	Cwt. 0 4 0¾
FRANCE -	Cod, dried, salted, or smoked - - - - -	„ 48 00	„ 0 19 6
	Other kinds of sea fish, fresh - - - - -	„ 5 00	„ 0 2 0½
	„ „ „ smoked, salted, dried, or preserved - - - - -	„ 10 00	„ 0 4 0¾
	Fresh-water fish, fresh - - - - -	Free - -	Free.
	„ „ dried, salted, smoked, or preserved - - - - -	100 kilos. 10 00	Cwt. 0 4 0¾
		<i>Reis.</i>	
	Cod, fresh, dried, salted, or smoked - - - - -	Kilog. 039	„ 0 8 11
	Other fish, fresh, or with such an amount of salt as is indispensable for their preservation - - - - -	„ 003	„ 0 0 8½
PORTUGAL -	Sardines, salted or pressed - - - - -	„ 004	„ 0 0 11
	Other kinds, salted, pressed, smoked, or pickled - - - - -	„ 010	„ 0 2 3½
	Shell fish - - - - -	Free - -	Free.
		<i>Pes. cts.</i>	
	Fresh fish, or with such an amount of salt as is indispensable for their preservation - - - - -	100 kilos. 1 50	Cwt. 0 0 7¼
	Dried cod fish and stock fish, import duty - - - - -	„ 12 70	„ 0 5 2
	„ „ „ „ transitory duty - - - - -	„ 3 00	„ 0 1 2¾
SPAIN -	Tunny fish preserved in oil, in barrels or boxes - - - - -	„ 10 00	„ 0 4 0¾
	Salted, smoked, or pickled - - - - -	„ 11 00	„ 0 4 5¾
	Shell fish - - - - -	„ 3 00	„ 0 1 2¾

ARTICLES OF FOOD:—FISH—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY	Fresh, of all sorts - - - - -	<i>Live cts.</i> Free - - -	<i>£. s. d.</i> Free.
	Sardines, dried, salted, or pressed - - -	Free - - -	Free.
	Dried or smoked, except sardines - - -	100 kilos. 5 00	Cwt. 0 2 0½
	In brine - - - - -	" 6 00	" 0 2 5½
	Sardines, anchovies, and tunny fish pickled or preserved in oil - - - - -	" 10 00	" 0 4 0½
	Other fish, pickled or preserved in oil - -	" 30 00	" 0 12 2
	Caviar and other prepared fish roes - -	" 30 00	" 0 12 2
AUSTRIA-HUN- GARY.	Fresh, except shell fish - - - - -	<i>Fl. kr.</i> Free - - -	Free.
	Shell fish - - - - -	100 kilos. 25 00	Cwt. 1 5 5
	Salted, smoked, or dried - - - - -	" 3 00	" 0 3 0½
	Fish, prepared, in casks - - - - -	" 15 00	" 0 15 3
	Fish, preserved, in cases, bottles, &c. - -	" 40 00	" 2 0 8
	Caviar - - - - -	" 50 00	" 2 10 10
SWITZERLAND	Fresh - - - - -	<i>Fra. cts.</i> 100 kilos. 2 50	Cwt. 0 1 0½
	Salted, smoked, dried, or prepared in any other manner; in cases, barrels, &c., of 5 kilos. or more in weight - - - - -	" 2 00	" 0 0 9½
	Ditto, in cases or packages of less than 5 kilos. in weight - - - - -	" 16 00	" 0 6 6
	Oysters, lobsters, mussels, &c., fresh - -	" 30 00	" 0 12 2
GREECE	Fresh - - - - -	<i>Drs. lep.</i> Free - - -	Free.
	Salted, smoked, or dried:		
	Herrings - - - - -	Oke 0 20	Cwt. 0 6 4½
	Other kinds - - - - -	" 0 30	" 0 9 7
	Mussels, shrimps, lobsters, and other kinds of fish, in boxes, prepared for consumption	" 2 00	" 3 4 0
	Cod and stockfish - - - - -	" 0 20	" 0 6 4½
	Caviar, black - - - - -	" 3 00	" 4 16 0
	" red, of all kinds - - - - -	" 0 20	" 0 6 4½
	Oysters - - - - -	" 0 50	" 0 16 0
	All other shell fish - - - - -	" 0 05	" 0 1 7½

ARTICLES OF FOOD:—FISH—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
TURKEY - -	All kinds - - - - -	8 % <i>ad valorem</i>	£. s. d. 8 % <i>ad valorem</i> .
BULGARIA - -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -	Fresh - - - - -	<i>Lei. b.</i> 100 kilos. 45 00	Cwt. 0 18 3
	Mackerel, dried; tunny fish in brine - -	" 4 00	" 0 1 7½
	Sardines in kegs and in brine, and all other fish salted or in brine, dried, or smoked	" 8 00	" 0 3 3
	Lobsters - - - - -	" 30 00	" 0 12 2
	Oysters, fresh - - - - -	" 6 00	" 0 2 5½
	Mussels, fresh - - - - -	" 1 00	" 0 0 4¼
	Other shell fish - - - - -	" 5 00	" 0 2 0½
	Fish preserved in oil - - - - -	" 105 00	" 2 2 8
	Caviar, fresh - - - - -	" 80 00	" 1 12 6
	" red, of all kinds - - - - -	" 8 00	" 0 3 3
	" other kinds - - - - -	" 20 00	" 0 8 1½
	Preserved fish roe (Boutargue) - - -	Kilog. 2 00	" 4 1 3
	Mackerel - - - - -	<i>Doll. cts.</i> Lb. 0 01	Cwt. 0 4 8
	Herrings, pickled or salted - - -	" 0 00½	" 0 2 4
UNITED STATES	Salmon, pickled - - - - -	" 0 01	" 0 4 8
	Other kinds, not in barrels, including fresh fish	" 0 00½	" 0 2 4
	Ditto, pickled, in barrels - - - -	" 0 01	" 0 4 8
	Fish, preserved in oil, except anchovies and sardines - - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem</i> .
	Fish, prepared, or preserved otherwise than in oil, not specially mentioned - -	25 % <i>ad valorem</i>	25 % <i>ad valorem</i> .
	Shrimps, oysters, and other shell fish, fresh	Free - -	Free.
	Anchovies and sardines, packed in oil or otherwise:		
	In tin boxes, measuring not more than 5 inches in length, 4 inches in width, and 3½ inches in depth - - -	Per box 0 10	Per box 0 0 5
	In ½-boxes, measuring not more than 5 inches in length, 4 inches in width, and 1½ inches in depth - - -	" 0 05	" 0 0 2½
	In ¼-boxes, measuring not more than 4½ inches in length, 3½ inches in width, and 1¼ inches in depth - -	" 0 02½	" 0 0 1¼
	In any other form - - - - -	40 % <i>ad valorem</i>	40 % <i>ad valorem</i> .

ARTICLES OF FOOD—PICKLES AND SAUCES.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA - - - - -	- - - - -	<i>Rbl. cop.</i> Poud gross 4 80	£. s. d. Cwt. gross 2 7 3
		<i>Kron. öre.</i>	
SWEDEN - {	Sauces - - - - -	Kilog. 0 50	Cwt. 1 8 3
	Pickles - - - - -	" 0 30	" 0 16 11
		<i>Kron. öre.</i>	
NORWAY - {	Sauces, including weight of bottles - - - - -	Kilog. 0 24	Cwt. 0 13 7
	Pickles - - - - -	" 0 20	" 0 11 4
		<i>Kron. öre.</i>	
DENMARK - {	Sauces - - - - -	Pund 0 14 $\frac{1}{2}$	Cwt. 0 16 6
	Pickles - - - - -	" 0 02 $\frac{1}{2}$	" 0 2 4 $\frac{1}{2}$
		<i>Mks. pf.</i>	
GERMANY - - - - -	- - - - -	100 kilos. 60 00	Cwt. 1 10 6
		<i>Fl. cts.</i>	
HOLLAND - {	Sauces - - - - -	100 kilos. 25 00	Cwt. 1 1 2
	Pickles - - - - -	5% <i>ad valorem</i>	5% <i>ad valorem</i> .
		<i>Frs. cts.</i>	
BELGIUM - {	Pickles - - - - -	100 kilos. 10 00	Cwt. 0 4 0 $\frac{3}{4}$
	Sauces - - - - -	15% <i>ad valorem</i>	15% <i>ad valorem</i> .
		<i>Frs. cts.</i>	
FRANCE - {	Pickles - - - - -	100 kilos. 3 00	Cwt. 0 1 2 $\frac{3}{4}$
	Sauces - - - - -	" 25 00	" 0 10 2
		<i>Reis.</i>	
PORTUGAL - {	Sauces - - - - -	Kilog. 130	Cwt. 1 9 9
	Pickles - - - - -	" 130	" 1 9 9
		<i>Pes. cts.</i>	
SPAIN - - - - -	- - - - -	Kilog. 0 90	Cwt. 0 0 4 $\frac{1}{2}$
		<i>Lire cts.</i>	
ITALY - {	Pickles - - - - -	100 kilos. 20 00	Cwt. 0 8 1 $\frac{1}{2}$
	Sauces - - - - -	" 27 50	" 0 11 2
		<i>Fl. kr.</i>	
AUSTRIA-HUN- GARY. {	In bottles or jars - - - - -	100 kilos. 40 00	Cwt. 2 0 8
	In casks - - - - -	" 1 50	" 0 1 6 $\frac{1}{2}$
		<i>Frs. cts.</i>	
SWITZERLAND {	Pickles, in jars exceeding 5 kilos in weight -	100 kilos. 7 00	Cwt. 0 2 10 $\frac{1}{2}$
	" in jars or bottles of 5 kilos. or less	" 16 00	" 0 6 6
	in weight - - - - -	" 50 00	" 1 0 4
	Sauces - - - - -	" 50 00	" 1 0 4
		<i>Drs. lrp.</i>	
GREECE - {	Pickles - - - - -	Oke 2 00	Cwt. 3 4 0
	Sauces - - - - -	" 2 00	" 3 4 0
		<i>Lei. b.</i>	
TURKEY - - - - -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
BULGARIA - - - - -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem</i> .
		<i>Lei. b.</i>	
ROUMANIA - {	Pickles - - - - -	100 kilos. 60 00	Cwt. 1 4 5
	Sauces - - - - -	" 100 00	" 2 0 8
		<i>Lei. b.</i>	
UNITED STATES {	Pickles - - - - -	35% <i>ad valorem</i>	35% <i>ad valorem</i> .
	Sauces - - - - -	35% <i>ad valorem</i>	35% <i>ad valorem</i> .

* See Note, page 1.

ARTICLES OF FOOD:—COCOA, PREPARED, AND CHOCOLATE.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	{ Cocoa, ground, without sugar - - -	<i>Rbl. cop.</i> Poud gross 6 60	<i>£. s. d.</i> Cwt. 3 5 0
	{ Chocolate - - - - -	" 9 60	" 4 14 7
SWEDEN -	{ Cocoa - - - - -	<i>Kron. öre.</i> Kilog. 0 30	Cwt. 0 16 11
	{ " ground, and chocolate - - -	" 0 50	" 1 8 3
NORWAY -	{ Cocoa : In powder, cakes, or lumps, and chocolate	<i>Kron. öre.</i> Kilog. 0 40	Cwt. 1 2 7
DENMARK	{ Cocoa : Powder, paste, and chocolate - - -	<i>Kron öre.</i> Pund 0 14 ¹ / ₂	Cwt. 0 16 6
GERMANY	{ Cocoa, in powder or prepared - - -	<i>Mks. pf.</i> 100 kilos. 80 00	Cwt. 2 0 8
	{ Chocolate - - - - -	" 50 00	" 1 5 5
HOLLAND	{ Chocolate, prepared with sugar - - -	<i>Fl. cts.</i> 100 kilos. 25 00	Cwt. 1 1 2
	{ All other kinds - - - - -	- Free - -	- Free.
BELGIUM -	- - - - -	<i>Frs. cts.</i> 100 kilos. 45 00	Cwt. 0 18 3
FRANCE -	{ Chocolate - - - - -	<i>Frs. cts.</i> 100 kilos. 98 40	Cwt. 2 0 0
	{ Cocoa, ground - - - - -	" 135 00	" 2 14 01
PORTUGAL	{ Cocoa - - - - -	<i>Reis.</i> Kilog. 090	Cwt. 0 6 10
	{ Chocolate - - - - -	" 180	" 1 9 9
SPAIN -	{ Cocoa : Caracas and the like - - - - -	<i>Pes. cts.</i> 100 kilos. 56 00	Cwt. 1 2 9
	{ Guayaquil and the like - - - - -	" 48 75	" 0 19 10
	{ <i>Transitory duty in addition to the above</i> - - - - -	" 16 00	" 0 6 6
	{ Chocolate - - - - -	Kilog. 0 65	" 1 6 5
ITALY -	{ Cocoa, ground or paste - - - - -	<i>Lire cts.</i> 100 kilos. 125 00	Cwt. 2 10 10
	{ Chocolate - - - - -	" 130 00	" 2 12 10
AUSTRIA - HUN- GARY.	{ Cocoa, ground, paste, and chocolate - -	<i>Fl. kr.</i> 100 kilos. 50 00	Cwt. 2 10 10
SWITZERLAND	{ Cocoa - - - - -	<i>Frs. cts.</i> 100 kilos. 1 50	Cwt. 0 0 7 ¹ / ₂
	{ " in powder and chocolate - - -	" 16 00	" 0 6 6
GREECE -	{ Cocoa - - - - -	<i>Dr. lep.</i> - Free - -	- Free.
	{ " ground, paste and chocolate - - -	Oke 3 00	Cwt. 4 16 0
TURKEY -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA	{ Cocoa, ground or in tablets - - - - -	<i>Lei. b.</i> 100 kilos. 60 00	Cwt. 1 4 5
	{ " paste - - - - -	" 70 00	" 1 8 5
	{ Chocolate - - - - -	" 60 00	" 1 4 5
UNITED STATES	{ Cocoa, prepared, and chocolate - - -	<i>Doll. cts.</i> Lb. 0 02	Cwt. 0 9 4

* See Note, page 1.

ARTICLES OF FOOD:—CONFECTIONERY.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	- { Cakes and biscuits - - - - - Other kinds - - - - -	<i>Rbl. cop.</i> Pound gross 4 20 " 9 60	<i>£. s. d.</i> Cwt. 2 1 5 " 4 14 7
SWEDEN -	- { - - - - -	<i>Kron. öre.</i> Kilog. 0 47	Cwt. 1 6 6
NORWAY -	- { Cakes, biscuits, and other pastrycooks' wares Fruits preserved in sugar or spirits - - Other kinds - - - - -	<i>Kron. öre.</i> Kilog. 0 40 " 0 60 " 0 48 $\frac{3}{4}$	Cwt. 1 2 7 " 1 13 11 " 1 6 4
DENMARK -	- { Fruits preserved in sugar or spirits - - Other kinds - - - - -	<i>Kron. öre.</i> Pund 0 14 $\frac{7}{12}$ " 0 14 $\frac{7}{12}$	Cwt. 0 16 6 " 0 16 6
GERMANY -	- { - - - - -	<i>Mks. pf.</i> 100 kilos. 60 00	Cwt. 1 10 6
HOLLAND -	- { - - - - -	<i>Fl. cts.</i> 100 kilos. 25 00	Cwt. 1 1 2
BELGIUM -	- { Sweetmeats (<i>see</i> Sugar, refined). Other kinds - - - - -	<i>Frs. cts.</i> 100 kilos. 25 00	Cwt. 0 10 2
FRANCE -	- { Without sugar or honey - - - - - Preserved with sugar or honey, and mar- malade - - - - - Sweetmeats - - - - -	<i>Frs. cts.</i> 100 kilos. 8 00 " 32 00 " 68 00	Cwt. 0 3 3 " 0 13 0 " 1 7 8
PORTUGAL -	- { - - - - -	<i>Reis.</i> Kilog. 150	Cwt. 1 14 4
SPAIN -	- { - - - - -	<i>Pes. cts.</i> Kilog. 0 85	Cwt. 1 14 7
ITALY -	- { - - - - -	<i>Lire cts.</i> 100 kilos. 100 00	Cwt. 2 0 8
AUSTRIA - HUN- GARY -	- { - - - - -	<i>Fl. kr.</i> 100 kilos. 40 00	Cwt. 2 0 8
SWITZERLAND -	- { Fruits preserved in sugar - - - - - Other kinds - - - - -	<i>Frs. cts.</i> 100 kilos. 40 00 " 50 00	Cwt. 0 16 3 " 1 0 4
GREECE -	- { - - - - -	<i>Dr. lep.</i> Oke 3 00	Cwt. 4 16 0
TURKEY -	- { - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA -	- { - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -	- { Preserved fruits, marmalade, &c. - - Sweetmeats - - - - -	<i>Lei. b.</i> 100 kilos. 10 00 " 200 00	Cwt. 0 4 0 $\frac{3}{4}$ " 4 1 3
UNITED STATES	- { Comfits, sweetmeats, or fruits preserved in sugar, spirits, or molasses - - - Other Confectionery : Valued at 30 cents or less per pound - " above 30 cents, or when sold otherwise than by the pound	<i>Doll. cts.</i> 35 % <i>ad valorem</i> Lb. 0 10 50 % <i>ad valorem</i>	35 % <i>ad valorem</i> . Cwt. 2 6 8 50 % <i>ad valorem</i> .

* See Note, page 1.

ARTICLES OF FOOD:—SUGAR.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.	
		<i>Rbl. cop.</i>		<i>£. s. d.</i>	
*RUSSIA -	Sugar, raw :				
	At ports of the Black Sea or Sea of Azov	Poud	2 90	Cwt.	1 8 7
	At other ports or by the land frontier -	"	3 00	"	1 9 7
	Sugar, refined, in loaves, pieces, or lump, and sugar candy :				
	At ports of the Black Sea or Sea of Azov	"	3 80	"	1 17 5
	At other ports or by the land frontier -	"	3 90	"	1 18 5
	Molasses - - - - -	Poud gross	1 20	"	0 11 10
SWEDEN -	Sugar :	<i>Kron. öre.</i>			
	Unrefined, up to No. 18, Dutch standard	Kilog.	0 23 5	Cwt.	0 13 3
	" No. 18, Dutch Standard, and above - - - - -	"	0 33	"	0 18 8
	Refined, including candy, loaf, and powdered sugar - - - - -	"	0 33	"	0 18 8
	Syrup or molasses - - - - -	"	0 10	"	0 5 8
NORWAY -		<i>Kron. öre.</i>			
	Sugar, all kinds - - - - -	Kilog.	0 40	Cwt.	1 2 7
	Syrup or molasses - - - - -	-	Free - -	-	Free.
DENMARK	Sugar :	<i>Kron. öre.</i>			
	Refined, candy, lump, or powdered, of No. 19, Dutch standard, and above -	Pund	0 10 $\frac{15}{16}$	Cwt.	0 12 4
	Additional duty - - - - -	"	0 02 $\frac{1}{2}$	"	0 2 10
	Unrefined, except Muscovado, from No. 15 to No. 18, Dutch standard - -	"	0 07 $\frac{3}{4}$	"	0 8 8
	Additional duty - - - - -	"	0 02 $\frac{3}{4}$	"	0 2 7 $\frac{1}{2}$
	Unrefined, from No. 10 to No. 14, and Muscovado from No. 15 to No. 18, Dutch standard - - - - -	"	0 07 $\frac{1}{2}$	"	0 8 3
	Additional Duty - - - - -	"	0 02 $\frac{1}{2}$	"	0 2 4 $\frac{1}{2}$
	Unrefined, inferior to No. 10, and Musco- vado inferior to No. 15, Dutch standard ; also syrup - - - - -	"	0 06 $\frac{3}{4}$	"	0 7 6
	Additional duty - - - - -	"	0 01 $\frac{3}{8}$	"	0 2 1 $\frac{1}{2}$
	Molasses - - - - -	"	0 03 $\frac{5}{8}$	"	0 4 1
	Additional duty - - - - -	"	0 01 $\frac{1}{4}$	"	0 1 3 $\frac{1}{2}$
GERMANY		<i>Mks. pf.</i>			
	Sugar, all kinds - - - - -	100 kilos.	30 00	Cwt.	0 15 3
	Syrup or molasses - - - - -	"	15 00	"	0 7 7

* See Note, page 1.

ARTICLES OF FOOD:—SUGAR—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
HOLLAND	Unrefined (Excise Duty):	<i>Fl. cts.</i>	<i>£. s. d.</i>
	Of a saccharine richness of more than 99 %	100 kilos. 27 00	Cwt. 1 2 10
	Of a saccharine richness of not more than 99 % for every per centage of its quality	" 0 27	" 0 0 2½
	Treacle or molasses, containing 10 per cent. or less of solid sugar (Import Duty)	" 6 00	" 0 5 1
	Treacle or molasses, containing more than 10 per cent. of solid sugar, or having, when liquid, an absolute richness exceeding 50 per cent. (Import duty)	" 18 00	" 0 15 3
	Refined (Excise Duty):		
	Candy, 1st class	" 31 86	" 1 7 0
	" 2nd class	" 28 89	" 1 4 6
	Melis, lump, and loaf	" 27 00	" 1 2 10
BELGIUM	Import Duty:	<i>Frs. cts.</i>	
	Refined:		
	Candy, 1st class	100 kilos. *59 66	Cwt. 1 4 3
	" 2nd class	" *54 10	" 1 2 0
	Loaf	" *50 56	" 1 0 7
	Above No. 18, Dutch standard	Free, but chargeable with an Excise duty equal to the import duty on refined loaf sugar—i.e. 50 fr. 56 cts. per 100 kilos.	
	Raw, all kinds (of and under No. 18, Dutch standard)	Free, but subject to a surtax of 15 % of the amount of the Excise duty payable.	
	Molasses, containing less than 50 % of saccharine matter	100 kilos. 18 00	Cwt. 0 7 3½
	Molasses for distillation	- Free -	- Free.
	* With an addition of 15 % of the duty as surtax.		
FRANCE	Excise Duty on Raw:		
	From No. 15 to No. 18, inclusive	100 kilos. 47 53	Cwt. 0 19 4
	" No. 10 to No. 15	" 45 00	" 0 18 3
	" No. 7 to No. 10	" 40 95	" 0 16 8
	Below No. 7, and molasses containing 50 % or more of saccharine matter; also syrups containing crystallisable sugar	" 36 40	" 0 14 10
	Unrefined:	<i>Frs. cts.</i>	
	Moist sugar, the estimated yield thereof at the refinery being—	100 kilos. net 7 00	{ Cwt. net 0 2 10½
	98 % of refined sugar, or less	100 kilos. of refined sugar. } and 60 00	{ Cwt. of refined sugar. } and 1 4 5
	More than 98 %	100 kilos. net 68 00	Cwt. net 1 7 8
	Refined:		
FRANCE	Other than candy	" 68 00	" 1 7 8
	Candy	" 72 20	" 1 9 4
	Molasses for distillation:		
	Containing more than 50 % of sugar	" 5 00	" 0 2 0½
	Containing from 28 % to 50 % of sugar	" 2 50	" 0 1 0½
	Containing less than 28 % of sugar	" 1 40	" 0 0 6½
	Molasses other than for distillation containing 50 % of saccharine matter, or less	" 18 00	" 0 7 4
	Molasses other than for distillation, containing more than 50 % of saccharine matter	" 38 40	" 0 15 7

ARTICLES OF FOOD:—SUGAR—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
PORTUGAL	Refined by the Portuguese system, and sugar superior to No. 20, Dutch standard	Kilog. <i>Reis.</i> 135	Cwt. £. s. d. 1 10 10
	Sugar not specified - - - - -	" 110	" 1 5 2
	Molasses containing less than 55 per cent. of sugar - - - - -	" 030	" 0 6 10
	Molasses containing 55 per cent. of sugar, and above - - - - -	" 065	" 0 14 10
SPAIN	Sugar (of all kinds):	<i>Pes. cts.</i>	
	Import duty - - - - -	100 kilos. 30 80	Cwt. 0 12 6
	Transitory duty - - - - -	" 13 50	" 0 5 6
ITALY	1st class (superior to Dutch standard, No. 20) - - - - -	<i>Lire cts.</i> 100 kilos. 90 00	Cwt. 1 16 7
	2nd class (inferior to Dutch standard, No. 20) - - - - -	" 76 75	" 1 11 2
	Molasses - - - - -	" 10 00	" 0 4 0 $\frac{3}{4}$
AUSTRIA-HUNGARY.	Refined, and all sugar of No. 19, Dutch standard, and upwards - - - - -	<i>Fl. kr.</i> 100 kilos. 20 00	Cwt. 1 0 4
	Unrefined, below No. 19, Dutch standard; also dissolved sugar - - - - -	" 15 00	" 0 15 3
	Molasses or syrup - - - - -	" 6 00	" 0 6 1
	<i>Note.</i> —The consumption duties are included in the above rates.		
SWITZERLAND	Unrefined, sugar candy, and glucose - - -	<i>Frs. cts.</i> 100 kilos. 7 50	Cwt. 0 3 0 $\frac{1}{2}$
	Refined:		
	In lumps and loaves - - - - -	" 8 50	" 0 3 5 $\frac{1}{2}$
	In cubes and fine powder - - - - -	" 10 00	" 0 4 0 $\frac{3}{4}$
	Molasses, and dark syrup - - - - -	" 2 00	" 0 0 9 $\frac{1}{4}$
GREECE	Sugar, all kinds - - - - -	<i>Dr. lep.</i> Oke 0 75	Cwt. 1 4 0
	Molasses - - - - -	" 0 25	" 0 8 0
TURKEY	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA	Raw and cassonades (in powder) - - -	<i>Lei. b.</i> 100 kilos. 12 00	Cwt. 0 4 10 $\frac{1}{2}$
	Refined, sugar candy, and dissolved sugar - - -	" 25 00	" 0 10 2
	Syrups and molasses - - - - -	" 6 00	" 0 2 5 $\frac{1}{4}$
UNITED STATES	All sugar not above No. 13, Dutch standard (testing by the polariscope not above 75 degrees) - - - - -	<i>Doll. cts.</i> Lb. 0 01 $\frac{4}{10}$	Cwt. 0 6 6 $\frac{1}{2}$
	For every additional degree or fraction of a degree by the above test - - -	" 0 00 $\frac{4}{100}$	" 0 0 2 $\frac{1}{4}$
	Above No. 13, and not above No. 16 - - -	" 0 02 $\frac{1}{2}$	" 0 12 10
	Above No. 16, and not above No. 20 - - -	" 0 03	" 0 14 0
	Refined, and all above No. 20 - - -	" 0 03 $\frac{1}{2}$	" 0 16 4
	Sugar candy, not coloured - - - - -	" 0 05	" 1 3 4
	Molasses, testing by the polariscope not above 56 degrees - - - - -	Gallon 0 04	Gallon 0 0 21 $\frac{1}{2}$
	Molasses, testing by the polariscope above 56 degrees - - - - -	" 0 08	" 0 0 4 $\frac{1}{2}$

ARTICLES OF FOOD:—HOPS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA - - - - -	- - - - -	Pound <i>Rbl. cop.</i> 10 00	Cwt. <i>£. s. d.</i> 4 18 6
SWEDEN - - - - -	- - - - -	Kilog. <i>Kron. öre.</i> 0 10	Cwt. 0 5 8
NORWAY - - - - -	- - - - -	Kilog. <i>Kron. öre.</i> 0 50	Cwt. 1 8 3
DENMARK - - - - -	- - - - -	Pund <i>Kron. öre.</i> 0 14 ⁷ / ₁₂	Cwt. 0 16 6
GERMANY - - - - -	- - - - -	<i>Mks. pf.</i> {100 kilos. } 20 00 Gross wt. }	Cwt. gross 0 10 2
HOLLAND - - - - -	- - - - -	- Free - - -	- Free.
BELGIUM - - - - -	- - - - -	- Free - - -	- Free.
FRANCE - - - - -	- - - - -	100 kilos. <i>Frs. cts.</i> 12 50	Cwt. 0 5 1
PORTUGAL - - - - -	- - - - -	7 % <i>ad valorem</i>	7 % <i>ad valorem.</i>
SPAIN - - - - -	- - - - -	100 kilos. <i>Pes. cts.</i> 10 00	Cwt. 0 4 0 ¹ / ₂
ITALY - - - - -	- - - - -	- Free - - -	- Free.
AUSTRIA - HUN- GARY.	- - - - -	100 kilos. <i>Fl. kr.</i> 10 00	Cwt. 0 10 2
SWITZERLAND - - - - -	- - - - -	100 kilos. <i>Frs. cts.</i> 4 00	Cwt. 0 1 7 ¹ / ₂
GREECE - - - - -	- - - - -	- Free - - -	- Free.
TURKEY - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA - - - - -	- - - - -	100 kilos. <i>Lei. b.</i> 30 00	Cwt. 0 12 2
UNITED STATES - - - - -	- - - - -	Lb. <i>Doll. cts.</i> 0 08	Cwt. 1 17 4

* See Note, page 1.

ARTICLES OF FOOD:—BEER AND ALE.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	In casks - - - - -	<i>Rbl. cop.</i> Poud gross 1 30	<i>£. s. d.</i> Cwt. gross 0 12 10
	In bottles - - - - -	Bottle 0 20	Bottle 0 0 7½
SWEDEN -	Stout and Porter:	<i>Kron. öre.</i>	
	In casks - - - - -	Kilog. 0 07	Cwt. 0 3 11½
	In bottles or other vessels - - -	Litre 0 12	Gallon 0 0 7¼
	Other kinds:		
	In casks - - - - -	Kilog. 0 05	Cwt. 0 2 10
	In bottles or other vessels - - -	Litre 0 08	Gallon 0 0 4¾
NORWAY -	In barrels - - - - -	<i>Kron. öre.</i> Kilog. 0 17	Cwt. 0 9 7
	In bottles - - - - -	Litre 0 21	Gallon 0 1 0¾
DENMARK -	In casks, &c. - - - - -	<i>Kron. öre.</i> Pund gross weight } 0 01½	Cwt. gross 0 1 2
	In bottles - - - - -	Pott 0 10½	Gallon 0 0 6½
GERMANY -	- - - - -	<i>Mks. pf.</i> 100 kilos. 4 00	Cwt. 0 2 0½
HOLLAND -	- - - - -	<i>Fl. cts.</i> Hectolitre 3 00	Gallon 0 0 2¾
BELGIUM -	In casks - - - - -	<i>Frs. cts.</i> Hectolitre 6 00	Gallon 0 0 2¾
	In bottles - - - - -	" 7 00	" 0 0 3
FRANCE -	All kinds (Excise duty included) - -	<i>Frs. cts.</i> Hectolitre 7 75	Gallon 0 0 3¾
PORTUGAL -	- - - - -	<i>Reis.</i> Decalitre 780	Gallon 0 1 7
SPAIN -	- - - - -	<i>Pes. cts.</i> Hectolitre 9 75	Gallon 0 0 4¼
ITALY -	Import Duty:	<i>Lire cts.</i>	
	In casks - - - - -	Hectolitre 3 00	Gallon 0 0 1½
	In bottles - - - - -	100 bottles 3 00	100 bottles 0 2 4¾
	Excise Duty:		
	Per degree of strength as indicated by the saccharometer - - -	Hectolitre 0 60	Gallon 0 0 0¼
	If not submitted to the test (the strength being estimated at 16 degrees) - -	" 9 60	" 0 0 4¼

* See Note, page 1.

ARTICLES OF FOOD:—BEER AND ALE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
AUSTRIA - HUNGARY.	In casks - - - - -	<i>Fl. kr.</i> 100 kilos. 3 00	<i>£. s. d.</i> Cwt. 0 3 0½
	In bottles and jars - - - - -	" 8 00	" 0 8 2
	<i>Note.</i> —The consumption duty is included in the above rates.		
SWITZERLAND -	In casks - - - - -	<i>Fr. cts.</i> 100 kilos. 4 00	Cwt. 0 1 7½
	In bottles - - - - -	" 10 00	" 0 4 0½
GREECE -	In casks - - - - -	<i>Dr. lep.</i> Oke 0 35	Cwt. 0 11 2
	In bottles - - - - -	" 0 60	" 0 19 2
	Consumption duty in addition - - -	" (liquid) 0 30	Gallon 0 0 10
TURKEY -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA -	In casks - - - - -	<i>Lei. b.</i> 100 kilos. 8 50	Cwt. 0 3 5½
	In bottles and jars - - - - -	" 15 00	" 0 6 1
UNITED STATES	In casks - - - - -	<i>Doll. cts.</i> Gallon 0 20	Gallon 0 1 0
	In bottles - - - - -	" 0 35	" 0 1 9

ARTICLES OF FOOD:—VINEGAR.

*RUSSIA -	In casks - - - - -	<i>Rbl. cop.</i> Poud, gross 1 30	<i>£. s. d.</i> Cwt. gross 0 12 10
	In bottles - - - - -	Bottle 0 13	Bottle 0 0 5
SWEDEN -	In casks :	<i>Kron. öre.</i>	
	Containing up to 10 per cent. of acetic acid - - - - -	Kilog. 0 10	Cwt. 0 5 7½
	For each degree of acidity above 10 - - - - -	" 0 01	" 0 0 6½
	In bottles or other vessels without regard to degree of acidity - - - - -	" 1 00	" 2 16 6
NORWAY -	In casks :	<i>Kron. öre.</i>	
	Containing up to 10 per cent. of acid - - - - -	Kilog. 0 16	Cwt. 0 9 0½
	" over 10 per cent. " - - - - -	" 1 60	" 4 10 4
	In bottles :		
DENMARK	Containing up to 10 per cent. of acid - - - - -	Litre 0 17	Gallon 0 0 10½
	" over 10 per cent. " - - - - -	" 1 60	" 0 8 1
	In casks - - - - -	<i>Kron. öre.</i> Pund } 0 01½	Cwt. gross 0 1 9½
GERMANY	In bottles - - - - -	Pott } 0 10½	Gallon 0 0 6½
GERMANY	In casks - - - - -	<i>Mks. pf.</i> 100 kilos. 8 00	Cwt. 0 4 0½
	In flasks or bottles - - - - -	" 48 00	" 1 4 5

* See Note page 1.

ARTICLES OF FOOD:—VINEGAR—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Fl. cts.</i>	<i>£. s. d.</i>
HOLLAND -	Of two degrees strength, or less, as ascer- tained by Dutch standard, scale B. - - -	Hectolitre 3 00	Gallon 0 0 2½
	Other kinds - - - - -	" 20 00	" 0 1 6½
BELGIUM -	Containing pure acetic acid to the extent of:	<i>Frs. cts.</i>	
	8 per cent. or less - - - - -	Hectolitre 15 00	Gallon 0 0 6½
	More than 8 per cent. and less than 40 per cent. - - - - -	" 75 00	" 0 2 9
	40 per cent. or more - - - - -	" 187 50	" 0 6 10
FRANCE -	Import Duty - - - - -	<i>Frs. cts.</i> Hectolitre 2 00	Gallon 0 0 0½
	Excise Duty in addition:		
	Vinegar contain- ing - - -	Up to 8 % of acetic acid - - -	" 5 00
		From 9 % to 12 % - -	" 7 50
		" 13 % to 16 % - -	" 10 00
	Acetic acid and vinegar con- taining - - -	" 17 % to 30 % - -	" 18 75
		" 31 % to 40 % - -	" 25 00
		More than 40 % - -	" 52 50
		<i>Reis.</i> *200	Gallon 0 0 5
		<i>Pes. cts.</i>	
PORTUGAL	- - - - -	Decalitre	Gallon 0 0 5
SPAIN -	- - - - -	Kilog. 0 10	Cwt. 0 4 0½
ITALY -	Containing pure acetic acid to the extent of:	<i>Lire cts.</i>	
	10 per cent. or less - - - - -	100 kilos. 15 00	Cwt. 0 6 1
	More than 10 per cent. and less than 50 per cent. - - - - -	" 90 00	" 1 16 7
	50 per cent. and above - - - - -	" 180 00	" 3 13 2
AUSTRIA-HUN- GARY.	In casks - - - - -	<i>Fl. kr.</i> 100 kilos. 5 00	Cwt. 0 5 1
	In bottles - - - - -	" 10 00	" 0 10 2
SWITZERLAND -	- - - - -	<i>Frs. cts.</i> 100 kilos. 4 50	Cwt. 0 1 10
GREECE -	Common - - - - -	<i>Dr. lep.</i> Oke 0 20	Cwt. 0 6 4½
	Other, in bottles - - - - -	" 1 00	" 1 12 0
TURKEY -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -	In casks - - - - -	<i>Lei. b.</i> 100 kilos. 20 00	Cwt. 0 8 1½
	In bottles - - - - -	" 40 00	" 0 16 3
UNITED STATES	- - - - -	<i>Doll. cts.</i> Gallon 0 07½	Gallon 0 0 4½

* In addition to this rate a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duty payable from 200 to 218 reis.

ARTICLES OF FOOD:—SPIRITS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	Arrack, Rum, French Brandy, and Spirits Distilled from Plums:	<i>Rbl. cop.</i>	<i>£. s. d.</i>
	In barrels or casks - - - -	Poud gross 11 00	Cwt. gross 5 8 4
	In bottles - - - - -	Bottle 0 75	Bottle 0 2 4½
	Gin, Whisky, Liqueurs, Kirsch-Wasser, Spirituous Infusions, and Corn Spirit:		
	In bottles - - - - -	" 0 75	" 0 2 4½
	<i>Note.</i> —The importation of corn spirit in casks is prohibited.		
SWEDEN -	Spirits:	<i>Kron. öre.</i>	
	In Casks, large or small:		
	From grain, potatoes, or other roots	{ Litre containing 50 % of alcohol. } 0 75	{ Gallon containing 50 % of alcohol. } 0 3 9½
	From rice: arrack - - - -	" 0 75	" 0 3 9½
	From sugar: rum - - - -	" 0 75	" 0 3 9½
	From Grapes:		
	Made in France, and imported direct from that country by sea -	" 0 55 ^s	" 0 2 9½
	Other kinds - - - -	" 0 75	" 0 3 9½
	From other fruit - - - -	" 0 75	" 0 3 9½
	In other vessels; all kinds - - -	{ Litre of liquid } 1 11	Gallon 0 5 7½
	Liqueurs - - - - -	Litre 1 50	" 0 7 7
	<i>Note.</i> —Spirits passed through the Custom Houses in less quantities than 250 litres are charged 15 öre per litre additional to the above rates.		
NORWAY -	Spirits:	<i>Kron. öre.</i>	
	In flasks or bottles - - - -	Litre 1 60	Gallon 0 8 1
	In casks, &c. (of proof strength) - -	" 1 71	" 0 8 8
	Sweetened spirits, or spirits mixed with any substance affecting the alleged strength - - - - -	Kilog. 2 15	Cwt. 6 1 5

* See Note, page 1.

ARTICLES OF FOOD:—SPIRITS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
DENMARK	Spirits, Plain:	<i>Kron. öre.</i>	<i>£. s. d.</i>
	In flasks or bottles - - - -	Pott 0 50	Gallon 0 2 7½
	In casks, of 8 Danish degrees of strength, and less - - - -	Viertel 1 87½	" 0 1 2¾
	<i>Note.</i> —An additional duty of 5·86 öre per Viertel (½ d. per gallon) is levied for every ¼ of degree of strength above 8.		
GERMANY	Spirits, Sweetened:		
	In flasks and bottles - - - -	Pott 0 50	" 0 2 7½
	In casks - - - -	Viertel 3 12½	" 0 2 0½
	Arrack, cognac, and rum, imported in casks	<i>Mks. pf.</i> 100 kilos. 125 00	Cwt. 3 3 6
HOLLAND	All other spirits - - - -	" 180 00	" 4 11 6
	Spirits of all kinds (50 % alcohol):	<i>Fl. cts.</i>	
	Import duty - - - -	Hectolitre 3 50	Gallon 0 0 3¼
	Excise duty in addition - - - -	" 60 00	" 0 4 6½
BELGIUM	<i>Note.</i> —Methylated spirits are exempt from Excise duty.		
	Spirits for drinking, and liqueurs of all kinds:	<i>Frs. cts.</i>	
	Import Duty:		
	In casks, of 50 degrees strength, or less	Hectolitre 100 00	Gallon 0 3 7½
FRANCE	" for every degree above 50 degrees	" 2 00	" 0 0 0¾
	In bottles, of whatever strength - -	" 200 00	" 0 7 3¼
	Excise duty in addition - - - -	- 5 % of the above duties.	
	Other spirits - - - -	Hectolitre 134 00	Gallon 0 4 10½
PORTUGAL	Import Duty:	<i>Frs. cts.</i>	
	Brandy and liqueurs in bottles - -	Hectolitre 30 00	Gallon 0 1 1
	Brandy in casks - - - -	{ Hectolitre of pure alcohol } 30 00	{ Gallon of pure alcohol } 0 1 1
	Other kinds except Absinthe:		
SPAIN	In casks or bottles - - - -	" 70 00	" 0 2 6½
	Excise Duty in addition:		
	Brandy, liqueurs, and absinthe - -	{ Hectolitre of pure alcohol } 156 25	{ Gallon of pure alcohol } 0 5 8
	Plain spirits and alcohol in casks - -	<i>Reis.</i> { Decalitre of pure alcohol } 1,800	{ Gallon of pure alcohol } 0 3 8½
SPAIN	Ditto - ditto - in bottles or flasks	Decalitre 2,200	Gallon 0 4 6
	Cognac, geneva, rum, whisky; also liqueurs	" 2,200	" 0 4 6
	Alcoholic beverages not otherwise specified	" 2,200	" 0 4 6
	Brandy, &c. - - - -	<i>Pes. cts.</i> Hectolitre 17 35	Gallon 0 0 7½
SPAIN	Transitory duty in addition to above -	" 3 75	" 0 0 1½
	Liqueurs - - - -	Litre 0 76	" 0 2 9½

ARTICLES OF FOOD:—SPIRITS—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY	Spirits, pure, not sweetened nor flavoured, in casks - - - - -	<i>Lire cts.</i> Hectolitre 14 00	<i>£. s. d.</i> Gallon 0 0 6
	Excise duty in addition, for each degree	" 1 20	" 0 0 0 ⁵²
	Sweetened, or flavoured, including rum, brandy, &c., in casks - - - - -	" 60 00	" 0 2 2 ¹ / ₄
	Excise duty in addition, on spirits of or less than 70 degrees alcoholic strength	" 84 00	" 0 3 0 ³ / ₄
	All kinds, in bottles:		
	From ¹ / ₄ to 1 litre in capacity - - -	100 bottles 60 00	100 botts. 2 8 0
AUSTRIA-HUNGARY	Of ¹ / ₄ litre or less - - - - -	" 45 00	" 1 16 0
	Excise duty in addition, on spirits of or less than 70 degrees alcoholic strength	Hectolitre 84 00	Gallon 0 3 0 ³ / ₄
	<i>Note.</i> —Upon sweetened or flavoured spirits and spirits imported in bottles having a greater strength than 70 degrees, an additional Excise duty of 1 lire 20 cts. is levied for each degree over 70.		
	Spirits, plain, of all kinds - - - - -	<i>Fl. kr.</i> 100 kilos. 24 00	Cwt. 1 4 5
	Liqueurs, punch, arrack, rum, and other sweetened spirituous liquors; also French brandy, cognac - - - - -	" 40 00	" 2 0 8
	<i>Note.</i> —Consumption duty is included in the above rates.		
SWITZERLAND	In casks, per degree of alcohol - - -	<i>Frs. cts.</i> 100 kilos. 0 20	" 0 0 1
	In bottles, and liqueurs - - - - -	" 16 00	" 0 6 6
GREECE	Liqueurs - - - - -	<i>Dr. lep.</i> Oke 2 00	Cwt. 3 4 0
	All other spirituous liquors:		
	Up to 70 degrees of the areometer (centigrade) - - - - -	" (liquid) 0 70	Gallon 0 1 11 ¹ / ₂
	Over 70 degrees - - - - -	" " 1 00	" 0 2 9 ¹ / ₄
	Consumption duty in addition:		
	On alcohol of any strength - - -	" " 1 50	" 0 4 2
TURKEY	On spirituous beverages containing up to 70 % of alcohol - - -	" " 1 00	" 0 2 9 ¹ / ₄
	Ditto, containing more than 70 % of alcohol - - - - -	" " 1 50	" 0 4 2
	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA	Excise duty in addition - - - - -	<i>Lew. st.</i> Oke 0 20	Cwt. 0 6 5
	All Kinds - - - - -	<i>Lei. b.</i> 100 kilos. 35 00	Cwt. 0 14 3
ROUMANIA	Brandy, and other spirits and cordials -	<i>Doll. cts.</i> Proof gall. 2 00	Proof gall. 0 10 0
	<i>Note.</i> —Brandy and other spirits imported in bottles must be packed in packages containing not less than one dozen bottles, and all such bottles pay an additional duty of 3 cents per bottle.		
UNITED STATES			

MISCELLANEOUS ARTICLES:—ARMS AND AMMUNITION.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	Swords, daggers, sword blades, and other blades for side-arms - - - -	<i>Rbls. cop.</i> Poud. 24 00	<i>£. s. d.</i> Cwt. 11 16 5
	Fire-arms and appurtenances thereof - -	" 24 00	" 11 16 5
	Shot - - - - -	" 1 05	" 0 10 4
	Air guns - - - - -	- Prohibited -	- Prohibited.
	Cannon, mortars, bombs, shells, &c. - -	- Prohibited -	- Prohibited.
	Gunpowder - - - - -	Poud.gross. 1 40	Cwt. 0 13 10
<i>Note.</i> —Gunpowder may only be imported under special permission of the Government.			
SWEDEN -	Fire-arms of all kinds - - - -	<i>Kron. öre.</i> Kilog. 1 50	Cwt. 4 4 8
	Shot - - - - -	" 0 10	" 0 5 7½
	Gunpowder and cartridges - - - -	" 0 12	" 0 6 9¼
	Percussion caps - - - - -	" 1 20	" 3 7 9
NORWAY -	Cannon, mortars, bombs, &c. - - - -	<i>Kron. öre.</i> - Free - -	- Free.
	Guns and pistols and parts thereof, except unfinished gun barrels - - - -	Kilog. 0 53	Cwt. 1 9 11
	Gun barrels, unfinished - - - - -	- Free - -	- Free.
	Swords and sabres, with or without sheaths	Kilog. 0 35	Cwt. 0 19 9¼
	Gunpowder and cartridges, with or without percussion caps - - - - -	- Free - -	- Free.
	Shot - - - - -	Kilog. 0 08	Cwt. 0 4 6¼
	Percussion caps for guns - - - - -	" 1 33	" 3 15 1
DENMARK -	Cannon, mortars, bombs, balls, &c. - -	<i>Kron. öre.</i> Pund. 0 02½	Cwt. 0 2 4½
	Gunsmiths' wares - - - - -	" 0 33½	" 1 17 8
	Gunpowder and percussion caps - - - -	" 0 08½	" 0 9 5
GERMANY -	Swords, &c. - - - - -	<i>Mks. pf.</i> 100 kilos. 24 00	Cwt. 0 12 2
	Sword blades - - - - -	" 15 00	" 0 7 7
	Fire-arms of all kinds - - - - -	" 60 00	" 1 10 6
	Shot - - - - -	" 6 00	" 0 3 0½
	Gunpowder - - - - -	- Free - -	- Free.
HOLLAND -	Guns, pistols, swords, sabres, and other war implements, mounted or not, and bullets for guns or pistols - - - - -	<i>Fls. cts.</i> 5 % <i>ad valorem</i>	5 % <i>ad valorem.</i>
	Cannon, of mixed metal - - - - -	100 kilos. 7 50	Cwt. 0 6 4
	" of iron - - - - -	" 1 25	" 0 1 0¾
	" balls - - - - -	" 0 75	" 0 0 7½
	Gunpowder - - - - -	" 5 00	" 0 4 2¾
	Shot - - - - -	- Free - -	- Free.

* See Note, page 1.

MISCELLANEOUS ARTICLES:—ARMS AND AMMUNITION—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Frs. cts.</i>	<i>£. s. d.</i>
BELGIUM	Arms of all kinds - - - - -	Free - - -	Free.
	Shot - - - - -	10% <i>ad valorem</i>	10% <i>ad valorem</i> .
	Gunpowder - - - - -	100 kilos. 15 00	Cwt. 0 6 1
FRANCE	Side-arms - - - - -	100 kilos. 40 00	Cwt. 0 16 3
	Fire-arms, muzzle-loaders - - - - -	" 240 00	" 4 17 6
	" breech-loaders - - - - -	" 300 00	" 6 1 11
	" barrels in the rough - - - - -	" 60 00	" 1 4 5
	Gunpowder - - - - -	Prohibited - -	Prohibited.
	Cartridges for sporting purposes, loaded - - - - -	Prohibited - -	Prohibited.
	" imported for the use of rifle clubs - - - - -	100 kilos. 25 00	Cwt. 0 10 2
	Percussion caps and cartridges, for sporting purposes, not loaded - - - - -	" 60 00	" 1 4 5
	Miners' fuses, ordinary - - - - -	" 35 00	" 0 14 3
	" " tape - - - - -	" 50 00	" 1 0 4
	" " gutta-percha - - - - -	" 80 00	" 1 12 6
PORTUGAL	Side-arms - - - - -	<i>Reis.</i> 22% <i>ad valorem</i>	22% <i>ad valorem</i> .
	Fire-arms, artillery, and accessories thereof - - - - -	5% <i>ad valorem</i>	5% <i>ad valorem</i> .
	Separate parts of portable fire-arms - - - - -	Kilog. 500	Cwt. 5 14 4
	Guns, single-barrelled, muzzle-loaders - - - - -	Each 1,000	Each 0 4 6
	" having more than one barrel, muzzle-loaders - - - - -	" 1,500	" 0 6 9
	" breech-loaders, single-barrelled - - - - -	" 2,000	" 0 9 0
	" " having more than one barrel - - - - -	" 3,000	" 0 13 6
	Revolvers and pistols - - - - -	" 2,000	" 0 9 0
	Gunpowder - - - - -	Kilog. 250	Cwt. 2 17 2
	Cartridges, loaded - - - - -	" 350	" 4 0 0
SPAIN	Side-arms and parts thereof - - - - -	<i>Pes. cts.</i> Kilog. 2 05	Cwt. 4 3 4
	Fire-arms; also barrels and other parts thereof - - - - -	" 4 60	" 9 6 11
	Gunpowder for mining purposes - - - - -	" 0 47	" 0 19 1
	Cartridges, ball - - - - -	100 kilos. 22 90	" 0 9 5
	" other kinds - - - - -	" 45 85	" 0 18 8
	Percussion caps - - - - -	" 146 65	" 2 19 7
	<i>Note.</i> —Arms and munitions of war, under which are included pistols, revolvers, guns, and carbines which have a calibre of over seven millimetres, as also their ammunition, are prohibited to be imported except by special permission of the Government.		

MISCELLANEOUS ARTICLES:—ARMS AND AMMUNITION—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY	Guns, complete - - - - -	<i>Live cts.</i> Per 100 800 00	<i>£. s. d.</i> Per 100 82 0 0
	„ parts of - - - - -	100 kilos. 300 00	Cwt. 6 1 11
	Pistols and revolvers :		
	Complete - - - - -	Per 100 350 00	Per 100 14 0 0
	Parts of - - - - -	100 kilos. 700 00	Cwt. 14 4 6
	Cannon of iron or steel - - - - -	„ 10 00	„ 0 4 0 $\frac{3}{4}$
	Cannon of cast-iron :		
	In the rough - - - - -	„ 5 00	„ 0 2 0 $\frac{1}{2}$
	Planed, turned, or otherwise worked - - - - -	„ 7 00	„ 0 2 10 $\frac{1}{2}$
	Swords and sword blades - - - - -	Pay as manufactures of the material of which chiefly composed.	
	Gunpowder, for mining purposes - - - - -	100 kilos. 150 00	Cwt. 3 1 0
	„ for fire-arms - - - - -	„ 250 00	„ 5 1 7
AUSTRIA-HUNGARY	Percussion caps - - - - -	„ 220 00	„ 4 9 5
	Cartridges, loaded - - - - -	„ 250 00	„ 5 1 7
	Arms other than portable fire-arms, and parts thereof - - - - -	<i>Fls. kr.</i> 100 kilos. 25 00	Cwt. 1 5 5
	Portable fire-arms - - - - -	„ 50 00	„ 2 10 10
	Gunpowder* - - - - -	„ 52 50	„ 2 13 4
SWITZERLAND	Percussion caps - - - - -	„ 24 00	„ 1 4 5
	* Gunpowder can only be imported into Austria-Hungary by special permission.		
GREECE	Arms of all kinds, and finished parts thereof	<i>Frs. cts.</i> 100 kilos. 50 00	Cwt. 1 0 4
	Detached parts of arms in the rough - - - - -	„ 10 00	„ 0 4 0 $\frac{3}{4}$
GREECE	Arms and Ammunition :	<i>Dr. lep.</i>	
	Side-arms - - - - -	Each 1 00	Each 0 0 9 $\frac{1}{2}$
	Yataghans, handjars, &c. - - - - -	„ 3 00	„ 0 2 5
	Foils, daggers of all kinds - - - - -	Oke 5 00	Cwt. 8 0 0
	Fire-arms :		
	Single-barrelled, muzzle-loaders - - - - -	Each 1 00	Each 0 0 9 $\frac{1}{2}$
	Double-barrelled - ditto - - - - -	„ 12 00	„ 0 9 7 $\frac{1}{2}$
	Single-barrelled, breach-loaders - - - - -	„ 10 00	„ 0 8 0
	Double-barrelled - ditto - - - - -	„ 20 00	„ 0 16 0
	Pistols - - - - -	Pair 5 00	Pair 0 4 0
	Revolvers - - - - -	Each 8 00	Each 0 6 5
	Detached parts of fire-arms, such as barrels, screw plates, &c., for pistols, revolvers, and other fire-arms, bullet-moulds, and similar articles not specially mentioned - - - - -	Oke 2 00	Cwt. 3 4 0
GREECE	Gunpowder, for fire-arms - - - - -	„ 1 20	„ 1 18 5
	„ for mining purposes - - - - -	„ 0 20	„ 0 6 5

MISCELLANEOUS ARTICLES:—ARMS AND AMMUNITION—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
TURKEY -	Arms and munitions of war - - -	Prohibited -	£. s. d. Prohibited.
	Other kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA -	Arms and munitions of war - - -	Prohibited -	Prohibited.
	Other kinds, except gunpowder - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
	Gunpowder pays duty on a valuation fixed from time to time by the Minister of Finance. The present valuation is:—		
	Coarse or pebble powder Kilog. 3 00	<i>Lew. st.</i>	
	Sporting powder - - - - -	6 00	
	Best quality powder - - - - -	8 00	
	On each of these classes a duty is levied of	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -	Swords, sabres, bayonets, &c. - - -	<i>Lei. b.</i> 100 kilos. 100 00	Cwt. 2 0 8
	Fire-arms of all sorts and detached parts thereof, except arms of war - - -	200 00	4 1 3
	Arms of war and accessories thereof - - -	Prohibited -	Prohibited.
	Gunpowder - - - - -	Prohibited -	Prohibited.
	Projectiles for war purposes, such as balls, bullets, grenades, &c. - - -	Prohibited -	Prohibited.
	Shot - - - - -	100 kilos. 8 00	Cwt. 0 3 3
UNITED STATES	Arms and Ammunition:		
	Foils, swords, sword blades, cutlasses, and other side-arms, except bayonets - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Bayonets - - - - -	45 % <i>ad valorem</i>	45 % <i>ad valorem</i> .
	Breech loading shot guns for sporting purposes - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Pistols of all kinds - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .
	Muskets, rifles, and other fire-arms not specially mentioned - - - - -	25 % <i>ad valorem</i>	25 % <i>ad valorem</i> .
	Forged shot gun barrels, rough bored - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Gunpowder, valued at 20 cents or less per lb. - - - - -	<i>Doll. cts.</i> Lb. 0 06	Cwt. 1 8 0
	Ditto, valued at over 20 cents per lb. -	0 10	2 6 8
	Percussion caps - - - - -	40 % <i>ad valorem</i>	40 % <i>ad valorem</i> .
	Shot of cast-iron - - - - -	Lb. 0 01½	Cwt. 0 5 10
	Shot of lead - - - - -	0 03	0 14 0

MISCELLANEOUS ARTICLES:—CARRIAGES.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
	Large, on springs, as coaches, landaus, diligences, and omnibuses - - -	Each 132 00	Each 20 18 0
	Small, as caleches, dog-carts, phaetons, cabriolets, &c. - - -	" 92 40	" 14 12 7
	Carts and wagons on springs, and carriages with only back springs - - -	" 39 60	" 6 5 5
	Carriages of all kinds without springs; also perambulators, &c. - - -	" 13 20	" 2 1 10
	Detached parts of carriages, not otherwise specified - - -	Poud 6 00	Cwt. 2 19 1
* RUSSIA -	Railway carriages, &c. :		
	Coal trucks and trollies - - -	Axle 160 00	Axle 25 6 8
	Goods wagons - - -	" 240 00	" 38 0 0
	Carriages, 3rd class, luggage and mail vans - - -	" 300 00	" 47 10 0
	Carriages, 1st and 2nd class (combination)	" 410 00	" 64 18 4
	" 2nd and 3rd class (")	" 330 00	" 52 5 0
	" 1st class - - -	" 465 00	" 73 12 6
	" 2nd class - - -	" 355 00	" 56 4 2
	Tramcars :		
	For two horses - - -	Each 340 00	Each 53 16 8
	For one horse - - -	" 250 00	" 39 11 8
SWEDEN -	Carriages and vehicles of all sorts, including railway carriages, and carriage makers' wares not specified - - -	15 % <i>ad valorem</i>	15 % <i>ad valorem</i> .
	Railway carriages :	<i>Kron. öre.</i>	
	For goods - - -	- Free - -	- Free.
	For passengers - - -	3 % <i>ad valorem</i>	3 % <i>ad valorem</i> .
	Perambulators, &c. - - -	Each 2 50	Each 0 2 9½
	Ditto - parts of - - -	Kilog. 0 25	Cwt. 0 14 1
NORWAY -	Carts and wagons, all kinds - - -	- Free - -	- Free.
	Carriages without brake or lining - -	Each 8 00	Each 0 8 11
	Carriages with brakes or lining :		
	(a) Four wheeled, covered wholly or in part, including caleches with fixed or movable hoods - -	" 80 00	" 4 8 11
	(b) Four-wheeled, other kinds - -	" 30 00	" 1 13 4
	(c) Two-wheeled - - -	" 8 00	" 0 8 11

* See Note, page 1.

MISCELLANEOUS ARTICLES:—CARRIAGES—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
DENMARK	For railways, with or without axletrees or wheels:	<i>Kron. öre.</i>	£. s. d.
	Trolleys - - - - -	Each 20 00	Each 1 2 3
	For passengers, also tenders - -	" 300 00	" 16 13 4
	Other kinds - - - - -	" 100 00	" 5 11 1
	For roads:		
	Carriages, partially or wholly covered, including caleches with fixed or movable hoods - - - - -	" 60 00	" 3 6 8
GERMANY	Other kinds - - - - -	" 24 00	" 1 6 8
	Other carriage-makers' work, also carts, wagons, and perambulators - - -	Pund 0 06½	Cwt. 0 7 1
	Wooden wagon or coachmakers' works:	<i>Mks. pf.</i>	
	Coarse, unpolished, or unpainted - -	100 kilos. 3 90	Cwt. 0 1 6½
	Polished, painted, or varnished - -	" 10 00	" 0 5 1
	Carriages, lined or stuffed - - - -	Each 150 00	Each 7 10 0
HOLLAND	Railway carriages, not stuffed or lined -	6% <i>ad valorem</i>	6% <i>ad valorem.</i>
	" " stuffed or lined - - -	10% <i>ad valorem</i>	10% <i>ad valorem.</i>
BELGIUM	- - - - -	5% <i>ad valorem</i>	5% <i>ad valorem.</i>
FRANCE	- - - - -	10% <i>ad valorem</i>	10% <i>ad valorem.</i>
	Carts, for trade or agricultural purposes:	<i>Frs. cts.</i>	
	With springs - - - - -	100 kilos. 12 00	Cwt. 0 4 10½
	Without springs - - - - -	" 6 09	" 0 2 5½
	Carriages for railways:		
	Ordinary gauge: 1st class - - -	" 16 00	" 0 6 6
	" " 2nd and 3rd classes - -	" 11 00	" 0 4 5½
	" " vans for goods - - -	" 9 00	" 0 3 8
	Narrow gauge: passenger carriages -	" 20 00	" 0 8 2
	" " vans for goods - - -	" 10 00	" 0 4 0½
	Contractors' trucks - - - - -	" 5 00	" 0 2 0½
	Tramway carriages:		
	Ordinary gauge - - - - -	" 20 00	" 0 8 2
	Narrow gauge - - - - -	" 25 00	" 0 10 2
PORTUGAL	Carriages, other kinds:		
	Weighing 125 kilogrammes (2½ cwt.), or more - - - - -	" 50 00	" 1 0 4
	Weighing less than 125 kilogrammes (including velocipedes) - - -	" 120 00	" 2 8 9
	Carriages of all kinds, except railway carriages - - - - -	* 25% <i>ad valorem</i>	25% <i>ad valorem.</i>
	Railway carriages - - - - -	10% <i>ad valorem</i>	10% <i>ad valorem.</i>

* The additional duties for Custom House fees and for harbour works would raise this rate to 27 per cent. *ad valorem.*

MISCELLANEOUS ARTICLES :--CARRIAGES--Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SPAIN	Coaches and berlins, new or old, of four seats, caleches with two "tableros," with or without hoods - - - -	<i>Pes. cts.</i> Each 801 80	<i>£. s. d.</i> Each 32 1 5
	Berlins, with two seats, with or without a folding seat; omnibuses holding more than 15 persons, and diligences, new or old - - - -	" 606 75	" 24 5 5
	Carriages of two or four wheels, without "tableros," regardless of number of seats; omnibuses, holding not more than 15 persons, and carriages not otherwise specified - - - -	" 270 90	" 10 16 9
	Bodies of carriages, plain, unpainted - -	100 kilos. 18 75	Cwt. 0 7 7½
	Passenger carriages for railways and tramways - - - -	" 37 90	" 0 15 5
	Other railway carriages - - - -	" 10 85	" 0 4 5
	Carts and hand-carts - - - -	" 8 65	" 0 3 6¼
	Carriages : With not more than two wheels - - -	<i>Live cts.</i> Each 42 00	Each 1 13 7
ITALY	With more than two wheels, and not more than five springs - - - -	" 110 00	" 4 8 0
	With more than two wheels and five springs - - - -	" 330 00	" 13 4 0
	Carts - - - -	" 22 00	" 0 17 7
	Railway carriages : For goods and luggage - - - -	100 kilos. 10 00	Cwt. 0 4 0½
	For passengers : 1st class - - - -	" 18 00	" 0 7 4
	2nd " - - - -	" 16 00	" 0 6 6
	3rd " - - - -	" 14 00	" 0 5 8¼
	<i>Note.</i> —Combination carriages pay the duty of the highest class of which composed.		
AUSTRIA-HUNGARY.	Carts and wagons - - - -	<i>Fl. kr.</i> Each 3 00	Each 0 6 0
	Carriages, not covered with leather, nor stuffed; including bicycles and tricycles -	" 25 00	" 2 10 0
	Carriages covered or stuffed - - - -	" 75 00	" 7 10 0
	Railway and tramway carriages : For passengers, stuffed - - - -	100 kilos. 9 00	Cwt. 0 9 2
	" not stuffed - - - -	" 8 00	" 0 8 1½
SWITZERLAND	For goods - - - -	" 7 00	" 0 7 1½
	Carts and wagons - - - -	6 % <i>ad valorem</i>	6 % <i>ad valorem</i> .
	Carriages - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Perambulators; velocipedes - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Railway carriages : For passengers - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
	For goods and luggage - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
	<i>Note.</i> —Parts of carriages, wagons, &c., are chargeable according to the material of which made, and the degree of manufacture.		

MISCELLANEOUS ARTICLES:--CARRIAGES--*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Dr. lep.</i>	<i>£. s. d.</i>
GREECE -	Carriages with two wheels, new or old, covered or not - - - - -	Each 100 00	Each 4 0 0
	Carriages with four wheels, new or old, covered or not - - - - -	" 300 00	" 12 0 0
	Velocipedes and similar conveyances - -	" 10 00	" 0 8 0
	Carts, ordinary, with two wheels - -	" 20 00	" 0 16 0
	" " with four wheels - -	" 40 00	" 1 12 0
	Carts for the transport of wine, ice, &c. -	" 30 00	" 1 4 0
	Perambulators, both chairs - - - -	20 % <i>ad valorem</i>	20 % <i>ad valorem</i> .
	Rail or tramway carriages and waggons :		
	For passengers - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	For goods - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
TURKEY -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -	Railway carriages :	<i>Lei. b.</i>	
	For passengers, 1st and 2nd class, stuffed ; also mail vans - -	Each 650 00	Each 26 0 0
	" 3rd class ; also luggage vans and mixed luggage and mail vans - -	" 450 00	" 18 0 0
	Horse vans - - - - -	" 450 00	" 18 0 0
	Goods, cattle, and wood vans ; trollies -	" 450 00	" 18 0 0
	Tramway carriages - - - - -	" 200 00	" 8 0 0
	Carriages, other :		
	Coupés, landaus, clarences, phaetons, &c., with two or four seats ; travelling carriages, with or without receptacles for luggage ; post diligences and omnibuses having eight seats or more - - -	" 450 00	" 18 0 0
	Light uncovered carriages, such as cabriolets, cabs, dog-carts, &c. ; common carriages or carts hung on springs, covered or not ; post carriages, with or without coupé in front ; wagons, with place for conductor, covered or not ; omnibuses having less than eight seats	" 200 00	" 8 0 0
	Detached parts of the above descriptions of carriages - - - - -	100 kilos. 90 00	Cwt. 1 16 7
	Carriages or carts not on springs, not covered or stuffed ; carts bound with iron ; also ambulance carriages - -	Each 75 00	Each 3 0 0
	Detached parts of the carts, &c., mentioned in the preceding class - - - -	100 kilos. 30 00	Cwt. 0 12 2
	Peasants' carts - - - - -	Each 20 00	Each 0 16 0
	Velocipedes and similar conveyances ; also bath chairs - - - - -	" 20 00	" 0 16 0
UNITED STATES	- - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .

MISCELLANEOUS ARTICLES:—CLOCKS AND WATCHES.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA	Watches and Chronometers :	<i>Rbl. cop.</i>	<i>£. s. d.</i>
	Gold or gilt - - - - -	Each 1 75	Each 0 5 6 $\frac{1}{2}$
	Other kinds - - - - -	" 0 90	" 0 2 10 $\frac{1}{2}$
	Clocks, tower - - - - -	" 21 80	" 3 9 0
	" wooden, with wooden or brass wheels	" 0 40	" 0 1 3 $\frac{1}{2}$
SWEDEN -	Watch and clock works, complete set -	" 0 90	" 0 2 10 $\frac{1}{2}$
	" " " detached parts thereof	Punt 0 12	Lb. 0 0 5
	Watches with gold cases, and ships' chronometers - - - - -	<i>Kron. öre.</i> Each 1 00	Each 0 1 1 $\frac{1}{2}$
	Watches with cases not of gold - - -	" 0 50	" 0 0 6 $\frac{1}{2}$
	Table or wall clocks of bronze, alabaster, porcelain, or other like material -	Kilog. 0 70	Lb. 0 0 4 $\frac{1}{2}$
NORWAY -	" " of wood, &c. - - -	" 0 47	" 0 0 2 $\frac{1}{2}$
	Watch and clock works not otherwise enumerated, and detached pieces thereof	" 1 00	" 0 0 6
	Cases or weights ; also tower clocks or parts thereof - - - - -	- - As materials of which made.	
	Watches and pocket chronometers - -	<i>Kron. öre.</i> Each 1 00	Each 0 1 1 $\frac{1}{2}$
	Table Clocks :		
DENMARK	In metal or porcelain case, not exceeding 8 kilos. in weight	Kilog. 1 00	Lb. 0 0 6
	" " " exceeding 8 kilos. in weight	Each 8 00	Each 0 8 11
	In cases of other materials, not exceeding 5 kilos. in weight	Kilog. 1 00	Lb. 0 0 6
	" " " exceeding 5 kilos. in weight	Each 5 00	Each 0 5 7
	Tower clocks - - - - -	As manufactured materials of which made.	
DENMARK	Other clocks and dials for the same - -	Kilog. 0 67	Lb. 0 0 4
	Watch and clock works, also works put together, but without cases - - -	" 1 00	" 0 0 6
	<i>Note.</i> —Clock weights or other parts of tower clocks pay as manufactured materials of which made; wooden cases as woodwares, and other cases as clocks or watches		
	Watches and pocket chronometers, and complete works thereof - - - - -	<i>Kron. öre.</i> Each 1 00	Each 0 1 1 $\frac{1}{2}$
	Table clocks, all kinds, with or without shades or stands, and complete works thereof; also detached parts of table clocks or watches - - - - -	Pund 0 33 $\frac{1}{2}$	Lb. 0 0 4
DENMARK	Tower clocks and works, or detached parts thereof - - - - -	- - As materials of which made.	
	Other kinds of clocks - - - - -	Pund 0 16 $\frac{1}{2}$	Lb. 0 0 2

* See Note, page 1.

MISCELLANEOUS ARTICLES :—CLOCKS AND WATCHES—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Mks. pf.</i>	<i>£. s. d.</i>
	Clocks of all kinds - - - - -	100 kilos. 200 00	Lb. 0 0 11
	Watches :		
GERMANY	In gold cases - - - - -	Each 0 80	Each 0 0 9½
	In silver or gilt cases - - - - -	" 0 60	" 0 0 7½
	In cases of other metals - - - - -	" 0 40	" 0 0 5
	Works without cases - - - - -	" 0 40	" 0 0 5
	Watch cases - - - - -	" 0 40	" 0 0 5
HOLLAND	Clocks and watches - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
BELGIUM	Watches and works thereof - - - - -	Free - - -	Free.
	Clocks - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Works of clocks - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .
		<i>Frs. cts.</i>	
FRANCE	Watches, with silver cases - - - - -	Each 1 00	Each 0 0 9½
	" with gold cases - - - - -	" 3 50	" 0 2 9½
	" with cases of common metal - - - - -	" 0 50	" 0 0 4½
	Watch movements, without cases, gilded, nickeled, or finished - - - - -	" 2 50	" 0 2 0
	" " other kinds - - - - -	100 kilos. 50 00	Lb. 0 0 2½
	Works of table or wall clocks - - - - -	" 50 00	" 0 0 2½
	Clocks, table or wall, wooden - - - - -	" 15 00	" 0 6 .1
	" " other kinds - - - - -	" 25 00	" 0 10 2
	" tower clocks - - - - -	" 10 00	" 0 4 0½
	Cases of gold - - - - -	Each 1 20	Each 0 0 11½
	" of silver or common metal - - - - -	" 0 50	" 0 0 4¾
		<i>Reis.</i>	
PORTUGAL	Watches with gold cases - - - - -	Each 1,500	Each 0 6 9
	" with cases of silver or other mate- rials - - - - -	" 800	" 0 3 7½
	Clocks of all kinds - - - - -	25 % <i>ad valorem</i>	25 % <i>ad valorem</i> .
	Detached parts of watch and clock works - - - - -	Kilog. 300	Lb. 0 0 7½
		<i>Pes. cts.</i>	
SPAIN	Watches of gold - - - - -	Each 7 50	Each 0 6 0
	" of silver or other materials - - - - -	" 1 80	" 0 1 5½
	Watch works, detached parts - - - - -	Kilog. 3 00	Lb. 0 1 1
	Clocks with weights, and alarm clocks - - - - -	Each 1 10	Each 0 0 10½
	Complete works for wall and table clocks, with or without case ; also chronometers	" 4 70	" 0 3 9
	<i>Note.</i> —Unfinished works for wall or table clocks are charged 87 cts. per kilog. (3½ d. per lb.) ; and cases according to the materials of which made.		

MISCELLANEOUS ARTICLES:—CLOCKS AND WATCHES—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Lire cts.</i>	<i>£. s. d.</i>
	Watches in gold cases - - - -	Each 1 00	Each 0 0 9½
	" in cases of other materials - -	" 0 50	" 0 0 4¾
	Table and wall clocks, without case - -	" 5 00	" 0 4 0
	" with case - - -	" * 5 00	" 0 4 0
	* With the addition of the duty on the case.		
ITALY	Alarums not striking the hours - - -	" 1 50	" 0 1 2½
	Works, complete, of watches - - -	Each set 0 25	Each set 0 0 2½
	" of table and wall clocks -	" 2 00	" 0 1 7½
	" of tower and church clocks, &c. - - - -	100 kilos. 20 00	Lb. 0 0 0 ⁰⁰
	Detached parts of clocks - - - -	" 50 00	" 0 0 2½
	Cases of clocks - - - -	- - As materials of which made.	
	Watch cases of gold or silver - - -	- - Pay as jewellery, see p. 135.	
	Watches :	<i>Fl. kr.</i>	
	With cases entirely or in great part of gold, or gilt - - -	Each 1 00	Each 0 2 0
	" of which only a small part is of gold or gilt - - -	" 0 75	" 0 1 6
	" of silver, or silvered - - -	" 0 50	" 0 1 0
	" of other materials - - -	" 0 30	" 0 0 7½
	Cases for watches entirely or in great part of gold or gilt - - -	" 0 70	" 0 1 4¾
AUSTRIA-HUN- GARY.	" only a small part being of gold or gilt - - -	" 0 45	" 0 0 10¾
	" of silver, or silvered - - -	" 0 20	" 0 0 4¾
	" of other materials - - -	- - As materials of which made.	
	Works for watches - - - -	Each set 0 30	Each set 0 0 7½
	Clocks :		
	Clock furniture - - - -	100 kilos. 50 00	Cwt. 2 10 10
	Tower clocks, and parts thereof - -	" 10 00	" 0 10 2
	Clocks and works thereof not separately specified - - - -	" 100 00	" 5 1 8
	Common clocks, with wooden cases, painted or not, but not gilt; also works for such clocks - - - -	<i>Frs. cts.</i> 100 kilos. 16 00	Lb. 0 0 0¾
	Other kinds, and complete works thereof -	" 30 00	" 0 0 1½
SWITZERLAND	Watches of all kinds - - - -	" 30 00	" 0 0 1½
	Works for watches, complete, without case -	" 30 00	" 0 0 1½
	Detached parts of clock works - - -	" 16 00	" 0 0 0¾
	Cases for watches, of all kinds - - -	" 16 00	" 0 0 0¾

MISCELLANEOUS ARTICLES :—CLOCKS AND WATCHES.—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Dr. lep.</i>	<i>£. s. d.</i>
		Free - -	Free.
GREECE -	Clocks for the use of public establishments -	-	-
	Clocks, other kinds, including mantel clocks, and works thereof - - - -	Oke 3 00	Cwt. 4 16 0
	Watches of gold, or gold plated - - -	Each 5 00	Each 0 4 0
	" of silver, or silver plated - - -	" 2 00	" 0 1 7½
	" of other materials - - - -	" 1 00	" 0 0 9½
	Watch cases :		
	Gold, or gold plated - - - -	" 3 50	" 0 2 9½
	Silver, or silver plated - - - -	" 1 00	" 0 0 9½
	Of other materials, except platina - -	" 0 50	" 0 0 4½
	Watch works, complete, without cases -	" 1 50	" 0 1 2½
TURKEY -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA -	Watches and pocket chronometers of gold ; watches of any material adorned with gold ; watches adorned with precious stones - - - - -	<i>Lei. b.</i> Each 15 00	Each 0 12 0
	Watches of silver or other materials, not mounted or adorned with gold or precious stones - - - - -	" 1 00	" 0 0 9½
	Clocks of bronze only, or of bronze and marble, or other materials except mother- of-pearl, ivory, tortoise-shell, precious metals, and fine or semi-fine stones - -	Kilog. 3 00	Lb. 0 1 1
	Clocks of various compositions imitating bronze, combined or not with wood (only polished or varnished, lacquered or painted), marble, or alabaster, papier mâché or carton pierre, but without mixture of other materials - - - - -	" 1 50	" 0 0 6½
	Wall clocks, mounted on wood, plain or carved, gilt, silvered or not, but without incrustations, inlaid work, ivory, mother- of-pearl, tortoise-shell, or precious metals ; table clocks, with or without mechanical movements - - - - -	" 1 50	" 0 0 6½
	Alarm clocks, small, for the table - -	" 1 50	" 0 0 6½
	Clock and watch works and appurtenances of all sorts, except watch glasses and parts of public clocks - - - - -	- Free - -	- Free.
	Clocks combined with ivory, mother-of- pearl, &c. - - - - -	Kilog. 8 00	Lb. 0 2 11
UNITED STATES	Chronometers, box or ships, and parts thereof - - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Clocks, and parts thereof - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem</i> .
	Watches, and parts thereof - - - -	25 % <i>ad valorem</i>	25 % <i>ad valorem</i> .
	Watch cases - - - - -	25 % <i>ad valorem</i>	25 % <i>ad valorem</i> .

MISCELLANEOUS ARTICLES:—CORDAGE AND TWINE.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
• RUSSIA -	- - - - -	Pound <i>Rbl. cop.</i> 0 55	Cwt. <i>£. s. d.</i> 0 5 5
SWEDEN -	{ Cordage - - - - -	Kilog. <i>Kron. öre.</i> 0 10	Cwt. 0 5 8
	{ Twine and string, undyed and unbleached -	" 0 20	" 0 11 4
	{ Ditto - ditto - dyed, bleached, or printed	" 0 40	" 1 2 8
NORWAY -	{ Tarred; also untarred ropes and twine over two millimetres in diameter - - - -	Free <i>Kron. öre.</i>	Free.
	{ Other kinds - - - - -	Kilog. 0 03	Cwt. 0 1 8½
DENMARK -	- - - - -	Pund <i>Kron. öre.</i> 0 02½	Cwt. 0 2 4½
GERMANY -	{ Bleached or tarred - - - - -	100 kilos. <i>Mks. pf.</i> 10 00	Cwt. 0 5 1
	{ Other kinds - - - - -	" 24 00	" 0 12 2
HOLLAND -	- Cordage - - - - -	Free - - -	Free.
BELGIUM -	- Cordage - - - - -	Free - - -	Free.
FRANCE -	{ Of esparto grass, lime tree bark, and reed -	100 kilos. <i>Frs. cts.</i> 3 75	Cwt. 0 1 6½
	{ Other, measuring 2,000 metres or less of single thread, to the kilogramme - -	" 15 00	" 0 6 1
PORTUGAL -	- Cordage - - - - -	Kilog. <i>Reis.</i> 080	Cwt. 0 18 4
SPAIN -	- - - - -	100 kilos. <i>Pes. cts.</i> 18 90	Cwt. 0 7 8
ITALY -	{ Cordage and twine of linen, hemp, or jute, tarred or not : - - - - -	100 kilos. <i>Lire cts.</i> 11 50	Cwt. 0 4 8
	{ Of more than two millimetres in thickness -	" 25 00	" 0 10 2
	{ Of two millimetres or less in thickness -	" 1 50	" 0 0 7½
	{ Cordage of esparto, wood fibre, and the like		
AUSTRIA-HUN- GARY -	{ Unbleached, bleached, or tarred - - -	100 kilos. <i>Fl. kr.</i> 1 50	Cwt. 0 1 6½
SWITZERLAND	{ Twine - - - - -	100 kilos. <i>Frs. cts.</i> 16 00	Cwt. 0 6 6
	{ Cordage - - - - -	" 3 00	" 0 1 2½
GREECE -	{ Tarred or not - - - - -	Oke <i>Dr. lep.</i> 0 30	Cwt. 0 9 7
	{ Of esparto grass - - - - -	" 0 10	" 0 3 2½
TURKEY -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem.</i>
BULGARIA -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem.</i>
ROUMANIA -	{ Cordage - - - - -	100 kilos. <i>Lei. b.</i> 45 00	Cwt. 0 18 3
	{ Twine - - - - -	" 72 00	" 1 9 3
UNITED STATES	{ Cordage : Manilla, untarred - - - - -	Lb. <i>Doll. cts.</i> 0 02½	Cwt. 0 11 8
	{ Other kinds, untarred - - - - -	" 0 03½	" 0 16 4
	{ All kinds, tarred - - - - -	" 0 03	" 0 14 0
	{ Twine - - - - -	40% <i>ad valorem</i>	40% <i>ad valorem.</i>

* See Note, page 1.

MISCELLANEOUS ARTICLES :—DYNAMO-ELECTRIC MACHINERY
AND ELECTRIC LAMPS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
* RUSSIA -	Dynamo-electric machines :	<i>Rbl. cop.</i>	<i>£. s. d.</i>
	If the preponderating material is of copper	Poud 3 50	Cwt. 11 14 6
	Ditto - ditto - of iron or steel -	" 1 40	" 0 13 10
	Electric lamps - - - - -	" 7 25	" 3 11 5
SWEDEN -	Dynamo-electric machinery - - -	* Free - -	* Free.
	Electric lamps - - - - -	* According to material of which chiefly made.	
	* Note.—This information is given by the Swedish authorities under reserve, as they are unable to give an absolute decision.		
NORWAY -	Dynamo-electric machinery - - -	* Free - -	* Free.
	Electric lamps - - - - -	* According to material of which chiefly made.	
	* See note to Sweden, above.		
DENMARK	Dynamo-electric machines - - -	<i>Kron. öre.</i> Pund 0 02 $\frac{1}{13}$ or 10% <i>ad valorem</i> at the option of the importer.	Cwt. 0 2 4 $\frac{1}{2}$ or 10% <i>ad valorem</i> at the option of the importer.
	Electric lamps - - - - -	According to material of which composed.	
	Dynamo-electric machines (so far as they cannot be described as " <i>Lokomotiven</i> " or " <i>Lokomobilen</i> ") :		
GERMANY	Preponderating material, being of cast-iron - - - - -	<i>Mks. pf.</i> 100 kilos. 3 00	Cwt. 0 1 6 $\frac{1}{2}$
	Ditto - ditto - of wrought-iron -	" 5 00	" 0 2 6 $\frac{1}{2}$
	Ditto - ditto - of other common metal	" 8 00	" 0 4 0 $\frac{1}{2}$
	Electric lamps :		
	Incandescent (<i>Glüh</i>) lamps of glass in conjunction with other materials, so far as the same cannot be classed as hard-wares, &c., with the exception of cases in which platinum wire is used -	" 30 00	" 0 15 3
HOLLAND -	Electric arc (<i>Bogen</i>) lamps and other electric lamps - - - - -	According to material of which made.	
	Dynamo-electric machinery - - -	* Free - -	* Free.
	Electric lamps and appliances for electric lighting, not forming part of the machinery - - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem</i> .

* See Note, page 1.

**MISCELLANEOUS ARTICLES:—DYNAMO-ELECTRIC MACHINERY AND
ELECTRIC LAMPS—Continued.**

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
BELGIUM	Dynamo-electric machinery :	<i>Frs. cts.</i>	<i>£. s. d.</i>
	The duties are assimilated to those on machines and machinery of all kinds, which are—		
	Machinery of cast-iron - - -	100 kilos. 2 00	Cwt. 0 0 9½
	„ of wrought-iron or steel -	„ 4 00	„ 0 1 7½
	„ of wood - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
FRANCE	„ of copper or other metal -	100 kilos. 12 00	Cwt. 0 4 10½
	Electric lamps - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Dynamo-electric machines :	<i>Frs. cts.</i>	
	Weighing less than 30 kilogrammes -	Free - - -	Free.
	Weighing 30 kilogrammes and above, and containing—		
	Less than 50 per cent. of cast-iron -	100 kilos. 15 00	Cwt. 0 6 1
	From 50 to 75 per cent. of cast-iron -	„ 10 00	„ 0 4 0½
	75 per cent. and above of cast-iron -	„ 6 00	„ 0 2 5½
	Electric lamps :		
	Incandescent lamps of blown glass - -	„ 18 50	„ 0 7 6½
PORTUGAL	Accessories of electric lighting, made of copper, comprising commutators, regulators, lamps, &c. - - -	„ 20 00	„ 0 8 2
	<i>Note.</i> —Accumulators pay duty according to the metal of which composed.		
	Dynamo-electric machinery imported entire	Kilog. <i>Reis.</i> 015	Cwt. 0 3 5½
	Ditto, imported in separate pieces - -	„ 025	„ 0 5 8½
	Electric lamps ; these are chargeable according to material of which made :		
	If of glass - - - - -	„ 110	„ 1 5 2
SPAIN	„ iron - - - - -	„ 200	„ 2 5 9
	„ bronze - - - - -	„ 230	„ 2 12 7
	Dynamo-electric machines - - - - -	<i>Pes. cts.</i> 100 kilos. 8 00	Cwt. 0 3 3
	Electric lamps ; chargeable as ordinary lamps according to material of which composed, as follows :		
	Of copper - - - - -	„ 86 68	„ 1 15 3
	„ iron (according to quality) - -	„ { 6 10 to 19 84 }	„ { 0 2 5½ to 0 8 0½ }
	„ tin - - - - -	Kilog. 3 00	„ 6 1 11

MISCELLANEOUS ARTICLES:—DYNAMO-ELECTRIC MACHINERY AND
ELECTRIC LAMPS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS
		<i>Pes. cts.</i>	<i>£. s. d.</i>
SPAIN— <i>Continued.</i>	Electric lamps— <i>Continued.</i>		
	Of zinc - - - - -	100 kilos. $\left\{ \begin{array}{l} 29 \text{ } 75 \\ \text{to} \\ 45 \text{ } 00 \end{array} \right\}$	Cwt. $\left\{ \begin{array}{l} 0 \text{ } 9 \text{ } 7\frac{1}{2} \\ \text{to} \\ 0 \text{ } 18 \text{ } 4 \end{array} \right\}$
	„ other common metals - - -	„ $\left\{ \begin{array}{l} 16 \text{ } 60 \\ \text{to} \\ 45 \text{ } 00 \end{array} \right\}$	„ $\left\{ \begin{array}{l} 0 \text{ } 6 \text{ } 9 \\ \text{to} \\ 0 \text{ } 18 \text{ } 4 \end{array} \right\}$
	„ crystal - - - - -	„ 34 65	„ 0 14 1
	„ earthenware - - - - -	„ 26 58	„ 0 10 10
	„ porcelain - - - - -	„ 37 50	„ 0 15 3
ITALY - - -	Dynamo-electric machines :	<i>Lira. cts.</i>	
	Up to 20 horse-power - - - - -	100 kilos. 25 00	Cwt. 0 10 2
	Of 20 horse-power and above - - -	„ 16 00	„ 0 6 6
	Electric lamps of bronze, brass, steel, or iron - - - - -	„ 30 00	„ 0 12 2
	Ditto, of other materials - - - - -	According to material of which made.	
AUSTRIA-HUN- GARY.	Dynamo-electric machines - - - -	<i>Fls. kr.</i> 100 kilos. 5 00	Cwt. 0 5 1
	Electric lamps - - - - -	„ 50 00	„ 2 10 10
SWITZERLAND	Dynamo-electric machines - - - -	<i>Frs. cts.</i> 100 kilos. 4 00	Cwt. 0 1 7½
	Electric lamps - - - - -	„ 16 00	„ 0 6 6
GREECE - - -	Dynamo-electric machines - - - -	<i>Drs. lep.</i> Free - - -	Free.
	Electric lamps :		
	If of glass or plain porcelain - - -	Oke 1 00	Cwt. 1 12 0
	If inlaid, coloured or gilt - - -	„ 2 00	„ 3 4 0
	All others - - - - -	According to material of which made.	
TURKEY - - -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem.</i>
BULGARIA - - -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem.</i>
ROUMANIA	Dynamo-electric machines - - - -	Free - - -	Free.
	Electric lamps - - - - -	- - - * Cannot be stated.	
UNITED STATES	Dynamo-electric machines - - - -	45% <i>ad valorem</i>	45% <i>ad valorem.</i>
	Electric lamps - - - - -	45% <i>ad valorem</i>	45% <i>ad valorem.</i>

* The Roumanian authorities are unable to give a decision as to the duty without having a sample submitted to them.

MISCELLANEOUS ARTICLES :—HATS (BEAVER,
SILK, AND FELT).

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
† RUSSIA - -	- - - - -	Each <i>Rbl. cop.</i> 1 20	Each <i>£. s. d.</i> 0 3 9½
SWEDEN - -	{ Of silk - - - - -	<i>Kron. öre.</i> 1 50	Each 0 1 8
		" 0 40	" 0 0 5½
NORWAY - -	Of felt or silk - - - - -	Each <i>Kron. öre.</i> 0 40	Each 0 0 5½
DENMARK - -	{ Silk - - - - -	Each <i>Kron. öre.</i> 0 83½	Each 0 0 11
		Pund 1 33½	Cwt. 7 10 7
GERMANY - -	{ Of silk - - - - -	<i>Mks. pf.</i> 100 kilos. 300 00	Cwt. 7 12 5
		" 180 00	" 4 11 5
HOLLAND - -	- - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem.</i>
BELGIUM - -	- - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem.</i>
FRANCE - -	{ Felt - - - - -	<i>Frs. cts.</i> Each 0 30	Each 0 0 2½
		" 1 20	" 0 0 11½
PORTUGAL - -	- - - - -	* 20 % <i>ad valorem</i>	20 % <i>ad valorem.</i>
SPAIN - -	- - - - -	<i>Pes. cts.</i> Each 1 83	Each 0 1 5½
ITALY - -	{ Of felt - - - - -	<i>Lire cts.</i> Hundred 50 00	Hundred 2 0 0
		" 150 00	" 6 0 0
AUSTRIA-HUN- GARY. - -	{ Of felt - - - - -	<i>Fl. kr.</i> 100 kilos. 90 00	Cwt. 4 11 5
		" 130 00	" 6 12 1
SWITZERLAND -	{ All kinds, except plain felt - - - - -	<i>Frs. cts.</i> 100 kilos. 125 00	Cwt. 2 10 10
		" 30 00	" 0 12 2
GREECE - -	{ High, for men - - - - -	<i>Dr. lep.</i> Each 3 00	Each 0 2 4½
		" 1 50	" 0 1 2½
TURKEY - -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA - -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA - -	Silk hats, for men, opera hats of all kinds -	<i>Lei. b.</i> Kilog. 24 00	Cwt. 48 15 5
	Felt hats, fine, without mixture of other materials such as hair, fur, silk, &c. -	100 kilos. 200 00	" 4 1 3
	" coarse, for peasants and soldiers -	" 90 00	" 1 16 7
UNITED STATES	Of silk or felt - - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem.</i>
	Of wool :	<i>Doll. cts.</i>	
	Value not exceeding 30 cents per lb. -	Lb. 0 10	Lb. 0 0 5
	Valued at over 30, and not over 40 cents (1 s. 8 d.) per lb. -	" 0 12	" 0 0 6
	Valued at over 40, and not over 60 cents (2 s. 6 d.) per lb. -	" 0 18	" 0 0 9
	Valued at over 60, and not over 80 cents (3 s. 4 d.) per lb. -	" 0 24	" 0 1 0
	Valued at over 80 cents per lb. -	" 0 35	" 0 1 5½

* The additional duties for Custom House fees and for harbour works would raise this rate to 22 per cent. *ad valorem.*

† See Note, page 1.

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MISCELLANEOUS ARTICLES:—HORSES.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
RUSSIA	- - - - -	Free	£. s. d. Free.
SWEDEN	{ Foals under one year old - - - - - All others - - - - -	<i>Kron. öre.</i> Free Each 50 00	Free. Each 2 15 7
NORWAY	- - - - -	Free	Free.
DENMARK	- - - - -	Free	Free.
GERMANY	{ <i>Note.</i> —Foals with the mare are admitted free.	<i>Mks. pf.</i> Each 20 00	Each 1 0 0
HOLLAND	- - - - -	Free	Free.
BELGIUM	- - - - -	Free	Free.
FRANCE	{ Horses and mares - - - - - Foals - - - - -	<i>Frs. cts.</i> Each 30 00 " 18 00	Each 1 4 0 " 0 14 5
PORTUGAL	- - - - -	Free	Free.
SPAIN	{ Geldings above the standard height - - Other kinds of horses, mares, and foals -	<i>Pes. cts.</i> Each 128 30 " 31 50	Each 5 2 8 " 1 5 2
ITALY	- - - - -	Free	Free.
AUSTRIA-HUNGARY.	{ Foals with the mare - - - - - Horses and foals, other kinds - - - -	<i>Fl. kr.</i> Free Each 10 00	Free. Each 1 0 0
SWITZERLAND	{ Horses and mares - - - - - Foals - - - - -	<i>Frs. cts.</i> Each 3 00 " 1 00	Each 0 2 4½ " 0 0 9½
GREECE	- - - - -	Free	Free.
TURKEY	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA	{ Horses - - - - - Mares - - - - - Foals - - - - -	<i>Lei. b.</i> Each 20 00 " 15 00 " 10 00	Each 0 16 0 " 0 12 0 " 0 8 0
UNITED STATES	{ <i>Note.</i> —Animals imported specially for breeding purposes may be admitted free of duty upon satisfactory proof to that effect being given.	20 % <i>ad valorem</i>	20 % <i>ad valorem</i> .

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
• RUSSIA	Joiners' and turners' work, of common wood, not varnished, polished, or veneered -	<i>Rbl. cop.</i> Poud 0 70	<i>£. s. d.</i> Cwt. 0 6 10 $\frac{1}{4}$
	Polished, varnished, lacquered, or veneered; also gilt or silvered, or with gilt or silvered ornaments, and all small turned articles weighing less than one funt (0·9 lb.) each <i>Note.</i> —Stuffed and covered furniture is charged 25 per cent. additional on the above rates.	" 1 45	" 0 14 3
	Basket-work furniture - - - - -	" 0 24	" 0 2 4 $\frac{1}{2}$
	Joiners' or turners' work, with inlaid ornaments of bronze, copper, steel, mother-of-pearl, ivory, tortoise-shell, wood, &c. (except such articles as come under the head of small wares) - - - - -	" 7 90	" 3 17 10
	Carved work of all kinds, including frames -	" 5 00	" 2 9 3
	All wood, more or less wrought, including cabinet or chair makers' work: Of fir or spruce; not stained, painted, nor varnished - - - - - Ditto, stained, painted, or varnished - Of elm, ash, birch, beech, oak, or other Swedish indigenous woods, polished, painted, varnished, or not, or veneered with the above-mentioned kinds of wood - - - - - Of mahogany, rosewood, pear, walnut, or other foreign woods, solid or veneered; also ornamented with real or false gilding - - - - - <i>Note.</i> —Furniture stuffed, but not covered, will be charged an additional duty of 20 per cent.; furniture covered, of 40 per cent.	<i>Kron. öre.</i> Kilog. 0 05 " 0 10 " 0 30 " 0 60	Cwt. 0 2 10 " 0 5 8 " 0 16 11 " 1 13 11
SWEDEN -			
NORWAY -	Furniture and joiners' work, with cushions or seats, covered or not, except with silk: Of walnut, mahogany, or other foreign woods, solid or veneered, and furniture ornamented with real or imitation gilding - - - - - Of fir or pine, plain or with small parts of other indigenous woods, but not veneered - - - - - <i>Note.</i> —Furniture of fir or pine, with larger admixture of other woods, is charged the duty on the most highly taxed material. Of beech or other indigenous wood, plain or veneered with such woods - <i>Note.</i> —Furniture with coverings, hangings, &c., of silk, plain, or mixed with other materials, will be charged 10 per cent. additional duty.	<i>Kron. öre.</i> Kilog. 0 25 " 0 04 " 0 10	Cwt. 0 14 1 " 0 2 3 " 0 5 8

* See Note, page 1.

MISCELLANEOUS ARTICLES :—HOUSEHOLD FURNITURE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
DENMARK	{ Of mahogany, walnut, and other fine foreign woods, solid or veneered, plain or combined with other woods; also of all kinds of wood, gilt or silvered - - - - - Other kinds - - - - -	<i>Kron. öre.</i>	<i>£. s. d.</i>
		Pund 0 14 ⁷ / ₁₃	Cwt. 0 16 6
		" 0 06 ¹ / ₂	" 0 7 1
GERMANY	{ Furniture, Unstuffed: Very common, not including furniture of hard wood, or veneered furniture - Furniture, not otherwise specified, combined or not with common metals, glass, leather, or other similar materials - - - - - Fine, inlaid or carved - - - - -	<i>Mks. pf.</i>	
		100 kilos. 3 00	Cwt. 0 1 6 ¹ / ₂
		" 10 00	" 0 5 1
		" 30 00	" 0 15 3
	{ Furniture, Stuffed: Uncovered - - - - - Covered - - - - -	" 30 00	" 0 15 3
		" 40 00	" 1 0 4
HOLLAND	- - - - -	5% <i>ad valorem</i>	5% <i>ad valorem</i> .
BELGIUM	- - - - -	10% <i>ad valorem</i>	10% <i>ad valorem</i> .
FRANCE	{ Furniture of bent wood, plain - - - - - Furniture other than of bent wood: Chairs not carved nor inlaid nor ornamented with copper, of common wood Ditto, ditto, of cabinet-makers' wood (<i>bois d'ébénisterie</i>) - - - - - Chairs, carved, inlaid, or ornamented with copper, of any sort of wood - Other than chairs, veneered, not carved, nor inlaid, nor ornamented with copper " carved, inlaid, or ornamented with copper - - - - - " of common woods, solid - - - Other than chairs, of solid cabinet-makers' wood (<i>bois d'ébénisterie</i>), with or without mouldings, but not carved, nor inlaid, nor ornamented with copper - - - - - Ditto, ditto, carved, inlaid, or ornamented with copper - - - - - Stuffed, padded, or covered furniture, of whatever sort - - - - -	<i>Frs. cts.</i>	
		100 kilos. 7 00	Cwt. 0 2 10 ¹ / ₂
		" 7 00	" 0 2 10 ¹ / ₂
		" 10 00	" 0 4 0 ¹ / ₂
		" 15 00	" 0 6 1
		" 10 00	" 0 4 0 ¹ / ₂
		" 25 00	" 0 10 2
		" 5 00	" 0 2 0 ¹ / ₂
		" 10 00	" 0 4 0 ¹ / ₂
		" 18 00	" 0 7 4
		15 % additional on the above duties according to class.	

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
PORTUGAL	- - - - -	*25 % <i>ad valorem</i>	£. s. d. 25 % <i>ad valorem.</i>
SPAIN	Of common wood, turned, painted, varnished, or not - - - - -	<i>Pes. cts.</i> 100 kilos. 18 75	Cwt. 0 7 7
	Of finer woods, carved, polished, or var- nished, also of common wood veneered with finer woods; furniture covered, ex- cept with silk or leather, and not gilt or inlaid with metal ornaments - - -	" 33 75	" 0 13 9
	Gilt or inlaid with mother-of-pearl, and other similar substances; also furniture with metal ornaments, or covered with silk or leather - - - - -	" 102 65	" 2 1 9
ITALY	Of common wood, not stuffed: Of bent wood, combined or not with cane - - - - -	<i>Lire cts.</i> 100 kilos. 7 50	Cwt. 0 3 0½
	Other kinds - - - - -	" 13 00	" 0 5 3
	Of common wood, stuffed - - - - -	" 40 00	" 0 16 3
	Of fine cabinet-makers' wood, plain or veneered, stuffed or not - - - - -	" 60 00	" 1 4 5
AUSTRIA-HUN- GARY.	Very common, not varnished, polished, or coloured, and not combined with other materials - - - - -	<i>Fl. kr.</i> Free - - -	Free.
	Ditto, rough, but with mountings of iron, or otherwise in combination with iron or common metals - - - - -	100 kilos. 3 00	Cwt. 0 3 0½
	Ditto, painted, stained, varnished, lacquered, or polished, plain or combined with straw, cane, common metals, or common leather	" 5 00	" 0 5 1
	Fine, in the rough - - - - -	" 5 00	" 0 5 1
	Ditto, painted, stained, varnished, lacquered, or polished, plain or in combination with straw, cane, common metals, or common leather - - - - -	" 3 00	" 0 3 0½
	Stuffed furniture of all kinds, not covered -	" 12 00	" 0 12 2
	Stuffed furniture, covered; also fine inlaid wares - - - - -	" 30 00	" 1 10 6
	Fine carved or turned wares - - - - -	" 15 00	" 0 15 3
	Iron furniture stuffed and covered, or finely ornamented - - - - -	" 25 00	" 1 5 5½

* The additional duties for Custom House fees and for harbour works would raise this rate to 27 per cent. *ad valorem.*

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MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SWITZERLAND	Common, not painted, polished, carved, or varnished, and without ironwork - - -	<i>Frs. cts.</i> 100 kilos. 4 00	<i>£. s. d.</i> Cwt. 0 1 7½
	Ditto, ditto, with ironwork - - -	" 15 00	" 0 6 1¼
	Ditto, ditto, painted, varnished, polished, carved, veneered, or stuffed - - -	" 16 00	" 0 6 6
	Of bent wood, not stuffed - - -	" 12 00	" 0 4 10½
	Fine, <i>i.e.</i> , of cabinet makers' wood, of all kinds - - -	" 16 00	" 0 6 6
GREECE	Of common wood, plain, not upholstered -	<i>Drs. lep.</i> Oke 0 40	Cwt. 0 12 10
	Ditto, upholstered - - -	" 0 60	" 0 19 2
	Of other wood, plain, not upholstered -	" 0 80	" 1 5 7
	Ditto, ornamented or upholstered with com- mon materials, including chairs of cane or of bent wood - - -	" 1 00	" 1 12 0
	Ditto, ornamented or upholstered with rich material - - -	" 4 00	" 6 8 0
TURKEY - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA	Common, <i>i.e.</i> , of white wood (pine, fir, &c.), or of elm, or beech, stained, painted, lac- quered, varnished, or polished, but not carved or inlaid; combined or not with common materials such as metal, leather, cane, &c. - - -	<i>Lei. b.</i> 100 kilos. 25 00	Cwt. 0 10 2
	Fine, <i>i.e.</i> , other than the descriptions men- tioned above, not covered or stuffed -	" 9 00	" 0 3 8
	Upholstered, also gilt, inlaid, &c. - -	" 50 00	" 1 0 4
	Furniture of iron, upholstered or not -	" 8 50	" 0 3 5½
UNITED STATES	Unfinished, in pieces or rough - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem</i> .
	Finished - - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem</i> .

MISCELLANEOUS ARTICLES:—INDIGO.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
*RUSSIA -	- - - - -	Poud 3 30	Cwt. 1 12 6
SWEDEN -	- - - - -	Free - -	Free.
NORWAY -	- - - - -	<i>Kron. öre.</i> Kilog. 0 25	Cwt. 0 14 1
DENMARK -	- - - - -	<i>Kron. öre.</i> Pund 0 29½	Cwt. 1 12 11
GERMANY -	- - - - -	Free - -	Free.
HOLLAND -	- - - - -	Free - -	Free.
BELGIUM -	- - - - -	Free - -	Free.
FRANCE -	- - - - -	Free - -	Free.
PORTUGAL -	- - - - -	Free - -	Free.
SPAIN -	- - - - -	<i>Pes. cts.</i> 100 kilos. 10 00	Cwt. 0 4 0½
ITALY -	- - - - -	Free - -	Free.
AUSTRIA-HUN- GARY -	By sea - - - - - By land - - - - -	<i>Fl. kr.</i> Free - - 100 kilos. 3 00	Free. Cwt. 0 3 0½
SWITZERLAND -	- - - - -	<i>Frs. cts.</i> 100 kilos. 4 00	Cwt. 0 1 7½
GREECE -	- - - - -	<i>Dra. lep.</i> Oke 0 10	Cwt. 0 3 2½
TURKEY -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem.</i>
BULGARIA -	- - - - -	8% <i>ad valorem</i>	8% <i>ad valorem.</i>
ROUMANIA -	- - - - -	Free - -	Free.
UNITED STATES	- - - - -	Free - -	Free.

* See Note, page 1.

MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.		
		Pound	<i>Rbl. cop.</i> 2 20	Cwt.	<i>£. s. d.</i> 1 1 8	
*RUSSIA -	Excise duties in addition to the above :					
	Boxes containing 75 to 150 matches	Box	0 01	Box	0 0 0 ³⁸	
	Boxes containing 150 to 225 matches	"	0 01½	"	0 0 0 ³⁷	
SWEDEN -		Kilog.	<i>Kron. öre.</i> 0 05	Cwt.	0 2 10	
NORWAY -		-	Free - -	-	Free.	
DENMARK -		Pund	<i>Kron. öre.</i> 0 14½	Cwt.	0 16 6	
GERMANY -		100 kilos.	<i>Mks. pf.</i> 10 00	Cwt.	0 5 1	
HOLLAND -			5 % <i>ad valorem</i>		5 % <i>ad valorem.</i>	
BELGIUM -			10 % <i>ad valorem</i>		10 % <i>ad valorem.</i>	
FRANCE -	Imported for the Régie :		<i>Frs. cts.</i>			
	Of wood - - - - -	100 kilos.	12 00	Cwt.	0 4 10½	
	Other - - - - -	"	20 00	"	0 8 2	
	Imported on private account - - -	-	Prohibited -	-	Prohibited.	
PORTUGAL -	(Including the weight of the box) - -	Kilog.	<i>Reis.</i> 080	Cwt.	0 18 4	
SPAIN -	Wooden - - - - -	100 kilos.	<i>Pes. cts.</i> 18 75	Cwt.	0 7 7	
	Other kinds - - - - -	"	33 90	"	0 13 9	
ITALY -	Wooden - - - - -	100 kilos.	<i>Lire cts.</i> 10 00	Cwt.	0 4 0¾	
	Other kinds - - - - -	"	15 00	"	0 6 1	
AUSTRIA-HUN- GARY.	Wooden - - - - -	-	<i>Fl. kr.</i> Free - -	-	Free.	
	Wax and stearine - - - - -	100 kilos.	3 00	Cwt.	0 3 0½	
SWITZERLAND -		100 kilos.	<i>Frs. cts.</i> 20 00	Cwt.	0 8 1½	
GREECE -		-	Prohibited -	-	Prohibited.	
TURKEY -			8 % <i>ad valorem</i>		8 % <i>ad valorem.</i>	
BULGARIA -			8 % <i>ad valorem</i>		8 % <i>ad valorem.</i>	
ROUMANIA -		100 kilos.	<i>Lei. b.</i> 100 00	Cwt.	2 0 8	
UNITED STATES			35 % <i>ad valorem.</i>		35 % <i>ad valorem.</i>	

* See Note, page 1.

PERFUMERY.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		ENGLISH EQUIVALENTS.	
*RUSSIA -	Perfumed waters without admixture of alcohol, as rose water, orange-flower water, cherry-laurel water, &c. - - - - -	Poud	<i>Rbl. cop.</i> 5 30	Cwt.	<i>£. s. d.</i> 2 12 2
	Perfumed spirits : eau de Cologne, des Alpes ; de la reine de Hongrie, and eau de Melisse - - - - -	"	13 20	"	6 10 0
	Perfumed spirits : other kinds ; also pomatum Rouge, violet powder, pastilles, tooth powder, sachets, &c., and all other perfumery and cosmetics not otherwise enumerated (including the weight of the wrapper or case) - - - - -	"	39 60	"	19 10 1
	Scented soap - - - - -	"	15 85	"	7 16 1
	Scented soap - - - - -	"	7 20	"	3 10 11
SWEDEN -	Scented waters (weight of bottles included) - - - - -	Kilog.	<i>Kron. öre.</i> 2 00	Cwt.	5 12 11
	Pomatum - - - - -	"	0 35	"	0 19 9
	Essential oils - - - - -	"	2 00	"	5 12 11
	Scented soap - - - - -	"	0 28	"	0 15 10
NORWAY -	Perfumed waters, alcoholic ; also aromatic vinegar (weight of bottles included) - - - - -	Kilog.	<i>Kron. öre.</i> 2 00	Cwt.	5 12 11
	Ditto, other kinds, imported in bottles, &c., containing less than $\frac{1}{2}$ litre (including the bottles, &c.) - - - - -	"	0 50	"	1 8 3
	Essential oils (weight of bottles included) - - - - -	"	2 00	"	5 12 11
	Hair-oil (weight of bottles included) - - - - -	"	0 67	"	1 17 10
	Pomatum (weight of interior package included) - - - - -	"	0 35	"	0 19 9
	Transparent soap - - - - -	"	0 30	"	0 16 11
	Other kinds of toilet soap - - - - -	"	0 10	"	0 5 8
DENMARK -	Scented waters, essential oils, and pomatum - - - - -	Pund	<i>Kron. öre.</i> 0 33 $\frac{1}{2}$	Cwt.	1 17 8
	Scented soap - - - - -	"	0 33 $\frac{1}{2}$	"	1 17 8
	Rouge - - - - -	"	0 29 $\frac{1}{2}$	"	1 12 11
GERMANY -	Pomatum and scented oils ; also scented waters not containing alcohol, in vessels containing at least 10 kilos. - - - - -	100 kilos.	<i>Mks. pf.</i> 20 00	Cwt.	0 10 2
	Rosemary oil - - - - -	"	12 00	"	0 6 1
	Other kinds of perfumery - - - - -	"	100 00	"	2 10 10
	Scented soap - - - - -	"	30 00	"	0 15 3

* See Note, page 1.

PERFUMERY—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
HOLLAND	Scented waters, essential oils, Macassar oil, and perfumery wares - - - - -	<i>Fl. cts.</i> 5 % <i>ad valorem</i>	<i>£. s. d.</i> 5 % <i>ad valorem</i> .
	Scented soap - - - - -	100 kilos. 6 00	Cwt. 0 5 1
	Excise duty in addition - - - - -	" 10 00	" 0 8 6
	Perfumery containing Alcohol, for each 50 per cent. of Alcohol :		
	Import duty - - - - -	Hectolitre 3 50	Gallon 0 0 3½
	Excise duty - - - - -	" 60 00	" 0 4 6½
BELGIUM	Scented soap - - - - -	<i>Frs. cts.</i> 100 kilos. 6 00	Cwt. 0 2 5½
	Perfumery wares, as pomatum, perfumed oils, scented waters, rouge, &c. - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem</i> .
	Alcoholic scents - - - - -	Hectolitre 140 70	Gallon 0 5 1½
FRANCE	Perfumery mixed with alcohol - - - - -	{ Hectolitre } <i>Frs. cts.</i> { Gallon } of pure spirit - 37 50 of pure spirit -	{ 0 1 4½
	Excise duty in addition - - - - -	" 156 25	" 0 5 8
	Perfumery without admixture of Alcohol :		
	Scented soap - - - - -	100 kilos. 8 00	Cwt. 0 3 3
	<i>Note.</i> —An additional Excise duty is charged on transparent soap manu- factured with alcohol, at the rate of 46·87 <i>frs.</i> per 100 kilos., or 19 <i>s.</i> 1 <i>d.</i> per cwt.		
	Other kinds - - - - -	" 12 00	" 0 4 10½
PORTUGAL	Essential oils other than of roses - - -	" 100 00	" 2 0 8
	Scented soap - - - - -	<i>Reis.</i> Kilog. *200	Cwt. 2 5 9
	Other kinds of perfumery, including the weight of the immediate receptacles - -	" *200	" 2 5 9
SPAIN	Perfumery and essences - - - - -	<i>Pes. cts.</i> Kilog. 1 73	Cwt. 3 10 4
	Scented soap - - - - -	" 1 73	" 3 10 4
ITALY	Non-alcoholic (including the weight of the immediate receptacles) - - - - -	<i>Lire. cts.</i> 100 kilos. 100 00	Cwt. 2 0 8
	Alcoholic (ditto, ditto) - - - - -	" 100 00	" 2 0 8
	Excise duty in addition - - - - -	" 96 00	" 1 19 0
	Essential Oils :		
	Of roses - - - - -	Kilog. 40 00	Lb. 0 14 6
	Of oranges, &c. - - - - -	" 1 50	Cwt. 3 1 0
	Other kinds, exclusive of oil of cloves and oil of peppermint - - - - -	" 3 00	" 6 1 11
	Scented soap - - - - -	100 kilos. 40 00	" 0 16 3

* The additional duties for Custom House fees and for harbour works would raise this rate to 220 réis per kilogramme.

PERFUMERY—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
AUSTRIA-HUNGARY - -	Perfumery wares made up, and rouge -	100 kilos. <i>Fl. kr.</i> 75 00	Cwt. <i>£. s. d.</i> 3 16 3
	Scented soap - - - - -	" 15 00	" 0 15 3
	*Non-alcoholic scented waters - - -	" 6 00	" 0 6 1
	*Rosemary oil - - - - -	" 6 00	" 0 6 1
	*Other perfumed oils, pomades, and aromatic vinegar - - - - -	" 10 00	" 0 10 2
SWITZERLAND {	Scented soap, exclusive of transparent soap	100 kilos. <i>Frs. cts.</i> 1 50	Cwt. 0 0 7½
	Transparent soap - - - - -	" 17 50	" 0 7 1½
	Essential oils and essences - - -	" 40 00	" 0 16 3
	Perfumery wares - - - - -	" 30 00	" 0 12 2
	Cosmetics - - - - -	" 70 00	" 1 8 5
	<i>Note.</i> —Alcoholic perfumery and cosmetics pay, in addition to the above rates, a further duty of - - -	{ 100 kilos. } 80 00 { gross wt. }	{ Cwt. } 1 12 6 { gross wt. }
GREECE - -	Perfumery wares, scented soap, pomatum, perfumed waters, essential oils, &c. -	<i>Dr. lep.</i> Oke 5 00	Cwt. 8 0 0
TURKEY - -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA -	All kinds - - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA - {	Eau de Cologne, and all other scented waters, alcoholic or not, and toilet waters generally, dentifrices; also perfumed vinegars - - - - -	<i>Lei. b.</i> 100 kilos. 120 00	Cwt. 2 8 9
	Perfumed powders of all kinds, and especially tooth powders and opiates; rice powder not perfumed - - - - -	" 180 00	" 3 13 2
	Cosmetiques, liquid or in tablets (almond paste and others) - - - - -	" 180 00	" 3 13 2
	Pomades of all sorts and perfumed hair oil -	" 180 00	" 3 13 2
	Toilet soaps of all kinds - - - - -	" 180 00	" 3 13 2
UNITED STATES {	Scented soap - - - - -	<i>Doll. cts.</i> Lb. 0 15	Cwt. 3 10 0
	Perfumery, alcoholic; including Cologne water - - - - -	{ Gallon 2 00 } { and 50 % <i>ad. val.</i> }	{ Gallon 0 10 0 } { and 50 % <i>ad val.</i> }
	Proprietary preparations (non-alcoholic) such as cosmetiques, waters, essences, and toilet preparations - - - - -	50 % <i>ad valorem</i>	50 % <i>ad valorem.</i>

* When these articles are imported into Austria-Hungary made up as perfumery wares, they are charged 75*fl.* per 100 kilos. (3*l.* 16*s.* 3*d.* per cwt.).

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MISCELLANEOUS ARTICLES:—PIANOS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	{ Cottage - - - - - Grand - - - - -	Each <i>Rbl. cop.</i> 79 20 " 132 00	Each <i>£. s. d.</i> 12 10 10 " 20 18 0
SWEDEN -	{ Cottage - - - - - Grand - - - - -	Each <i>Kron. öre.</i> 150 00 " 200 00	Each 8 6 8 " 11 2 2
NORWAY -	{ Cottage - - - - - Grand - - - - -	Each <i>Kron. öre.</i> 40 00 " 60 00	Each 2 4 5 " 3 6 8
DENMARK	- - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem.</i>
GERMANY	- - - - -	100 kilos. <i>Mks. pf.</i> 30 00	Cwt. 0 15 3
HOLLAND -	- - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem.</i>
BELGIUM -	- - - - -	6 % <i>ad valorem</i>	6 % <i>ad valorem.</i>
FRANCE -	{ Cottage - - - - - Grand - - - - -	Each <i>Frs. cts.</i> 50 00 " 75 00	Each 2 0 0 " 3 0 0
PORTUGAL	- - - - -	Each <i>Reis.</i> 30,000	Each 6 15 0
SPAIN	- - - - -	Each <i>Pes. cts.</i> 174 14	Each 6 19 5
ITALY -	{ Cottage - - - - - Grand - - - - -	Each <i>Lire cts.</i> 90 00 " 180 00	Each 3 12 0 " 7 4 0
AUSTRIA-HUN- GARY - -	{ - - - - - - - - - -	100 kilos. <i>Fl. kr.</i> 10 00	Cwt. 0 10 2
SWITZERLAND	- - - - -	100 kilos. <i>Frs. cts.</i> 16 00	Cwt. 0 6 6
GREECE -	{ Cottage - - - - - Grand - - - - -	Each <i>Dr. lep.</i> 80 00 " 130 00	Each 3 4 0 " 5 4 0
TURKEY -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA	- - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem.</i>
UNITED STATES	- - - - -	25 % <i>ad valorem</i>	25 % <i>ad valorem.</i>

* See Note, page 1.

MISCELLANEOUS ARTICLES :— PICTURES.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
RUSSIA - - - - -	- - - - -	Free - - -	Free.
SWEDEN - - - - -	- - - - -	Free - - -	Free.
NORWAY - - - - -	- - - - -	Free - - -	Free.
DENMARK - - - - -	- - - - -	Free - - -	Free.
GERMANY - - - - -	- - - - -	Free - - -	Free.
HOLLAND - - - - -	- - - - -	Free - - -	Free.
BELGIUM - - - - -	- - - - -	Free - - -	Free.
FRANCE - - - - -	- - - - -	Free - - -	Free.
PORTUGAL - - - - -	- - - - -	9 % <i>ad valorem</i>	9 % <i>ad valorem</i> .
SPAIN - - -	Oil paintings - - - - -	Each <i>Pes. cts.</i> 0 90	Each 0 0 8½
ITALY - - - - -	- - - - -	Free - - -	Free.
AUSTRIA - HUN- GARY - - - }	- - - - -	Free - - -	Free.
SWITZERLAND - - - - -	- - - - -	100 kilos. <i>Frs. cts.</i> 1 00	Cwt. 0 0 4½
GREECE - - - - -	- - - - -	Free - - -	Free.
TURKEY - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
BULGARIA - - - - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
ROUMANIA - - - - -	- - - - -	Free - - -	Free.
UNITED STATES - - - - -	- - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem</i> .

MISCELLANEOUS ARTICLES:—SHIPS AND BOATS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
	Iron ships or boats :	<i>Rbl. cop.</i>	<i>£. s. d.</i>
	For the first 100 tons - - - -	Ton register 38 00	Ton register 6 0 4
	For the tonnage beyond 100 up to 1,500 tons - - - - -	" 20 00	" 3 3 4
	For the tonnage beyond 1,500 tons -	" 16 00	" 1 11 8
*RUSSIA -	Wooden ships or boats :		
	For the first 100 tons - - - -	" 12 00	" 1 18 0
	For any tonnage beyond 100 tons - -	" 6 00	" 0 19 0
	<i>Note.</i> —Iron ships or boats imported in sections pay duty on materials of which made.		
SWEDEN -	Of iron ; also steam vessels of wood - -	10 % <i>ad va rem</i>	10 % <i>ad valorem</i> .
	Other kinds - - - - -	- Free - -	- Free.
NORWAY -	- - - - -	- Free - -	- Free.
DENMARK	- - - - -	3 % <i>ad valorem</i>	3 % <i>ad valorem</i> .
GERMANY	- - - - -	- Free - -	- Free.
HOLLAND -	- - - - -	1 % <i>ad valorem</i>	1 % <i>ad valorem</i> .
BELGIUM -	- - - - -	- Free - -	- Free.
	Sea vessels of wood or iron - - -	$\left\{ \begin{array}{l} \text{Tonburden} \\ \text{French} \\ \text{tonnage} \end{array} \right\} \text{Fr.s.cts.} 2 00$	Ton burden 0 1 7½
FRANCE -	River boats of wood - - - - -	" 10 00	" 0 8 0
	" of iron - - - - -	" 40 00	" 1 12 0
PORTUGAL	New - - - - -	12 % <i>ad valorem</i>	12 % <i>ad valorem</i> .
	Old, fit only to be broken up - - -	7 % <i>ad valorem</i>	7 % <i>ad valorem</i> .
	Wooden ships and boats up to 50 tons re- gister - - - - -	<i>Pes. cts.</i> Ton register 40 00	Ton register 1 12 0
SPAIN -	Wooden ships, from 51 to 300 tons register -	" 26 00	" 1 0 10
	" " of 301 tons register and above	" 14 00	" 0 11 2
	Iron ships of all kinds - - - -	" 12 50	" 0 10 0

* See Note, page 1.

MISCELLANEOUS ARTICLES :—SHIPS AND BOATS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
			£. s. d.
ITALY	- - - - -	Free	Free.
	Of wood, with or without sheathing of iron or copper	<i>Fl. kr.</i> {Ton mea-} 0 40 surement	{Ton mea-} 0 0 9½ surement
	Of iron or other metals, and steam vessels of all kinds:		
AUSTRIA-HUN- GARY	Sea going	" 5 00	" 0 10 0
	Other	{100 kilos. of metal} 6 00	{Ton of metal} 6 2 0
	<i>Note.</i> —The engines of steam vessels are charged separately.		
SWITZERLAND	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
GREECE	- - - - -	Free	Free.
TURKEY	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
		<i>Lei. b.</i>	
	Steam ships of all kinds	Ton register 2 00	Ton register 0 1 7½
	Sailing ships	" 1 00	" 0 0 9½
	Dredges	Ton gross 1 00	Ton gross 0 0 9½
	Boats, common	Each 10 00	Each 0 8 0
	" gauging up to 2 tons, inclusive	" 20 00	" 0 16 0
ROUMANIA	" " from 2 to 5 tons	" 50 00	" 2 0 0
	" " from 5 to 10 tons	" 100 00	" 4 0 0
	Barges, Luggers, &c. of more than 10 tons:		
	Of deal	Ton gross 6 00	Ton gross 0 4 9½
	Of oak	" 10 00	" 0 8 0
	Pleasure boats, of wood or metal, or of wood and metal combined	Each 180 00	Each 7 4 0
UNITED STATES	- - - - -	Prohibited	Prohibited.

MISCELLANEOUS ARTICLES:—STARCH.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Rbl. cop.</i>	<i>£. s. d.</i>
RUSSIA - - - - -	- - - - -	Poud 1 40	Cwt. 0 13 9
		<i>Kron. öre</i>	
SWEDEN - - - - -	- - - - -	Kilog. 0 17	Cwt. 0 9 7
		<i>Kron. öre.</i>	
NORWAY - - - - -	- - - - -	Kilog. 0 03½	Cwt. 0 1 10½
DENMARK - - - - -	- - - - -	- Free - -	- Free.
		<i>Mks. pf.</i>	
GERMANY - - - - -	- - - - -	100 kilos. 12 50	Cwt. 0 6 4½
HOLLAND - - - - -	- - - - -	- Free - -	- Free.
BELGIUM - - - - -	- - - - -	- Free - -	- Free.
		<i>Frs. cts.</i>	
FRANCE - - - - -	- - - - -	100 kilos. 4 00	Cwt. 0 1 7½
		<i>Reis</i>	
PORTUGAL - - - - -	Starch - - - - -	Kilog. 090	Cwt. 1 0 7
	Ditto, in powder - - - - -	" 060	" 0 13 9
		<i>Pes. cts.</i>	
SPAIN - - - - -	- - - - -	100 kilos. 9 15	Cwt. 0 3 8½
		<i>Lire cts.</i>	
ITALY - - - - -	Common - - - - -	100 kilos. 8 00	Cwt. 0 3 3
	Fine, or in boxes - - - - -	" 12 00	" 0 4 10½
		<i>Fl. kr.</i>	
AUSTRIA-HUNGARY - - - - -	- - - - -	100 kilos. 6 00	Cwt. 0 6 1
		<i>Frs. cts.</i>	
SWITZERLAND - - - - -	- - - - -	100 kilos. 0 60	Cwt. 0 0 3
		<i>Dr. lep.</i>	
GREECE - - - - -	Potato starch - - - - -	Oke 0 05	Cwt. 0 1 7½
	Other kinds - - - - -	" 0 20	" 0 6 5
TURKEY - - - - -	- - - - -	8 % ad valorem	8 % ad valorem.
BULGARIA - - - - -	- - - - -	8 % ad valorem.	8 % ad valorem.
		<i>Lei. b.</i>	
ROUMANIA - - - - -	- - - - -	100 kilos. 40 00	Cwt. 0 16 3
		<i>Doll. cts.</i>	
UNITED STATES - - - - -	Of potatoes or corn - - - - -	Lb. 0 02	Cwt. 0 9 4
	Of rice or other materials - - - - -	" 0 02½	" 0 11 8

* See Note, page 1.

MISCELLANEOUS ARTICLES:—STRAW PLAITING
FOR HATS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA - -	Plain or mixed with cotton, hemp, silk, or horsehair - - - - -	<i>Rbl. cop.</i> Funt 1 05	<i>£. s. d.</i> Cwt. 20 12 10
SWEDEN - -	- - - - -	<i>Kron. öre.</i> Kilog. 1 00	Cwt. 2 16 6
NORWAY - -	- - - - -	<i>Kron. öre.</i> Kilog. 0 93	Cwt. 2 12 6
DENMARK	Of fine or coloured straw - - - - -	<i>Kron. öre.</i> Pund 1 33 $\frac{1}{3}$	Cwt. 7 10 7
	Of other straw - - - - -	" 0 50	" 2 16 6
GERMANY - -	- - - - -	<i>Mks. pf.</i> 100 kilos. 24 00	Cwt. 0 12 2
HOLLAND - -	- - - - -	Free - - -	Free.
BELGIUM - -	- - - - -	Free - - -	Free.
FRANCE - -	- - - - -	<i>Frs. cts.</i> 100 kilos. 5 00	Cwt. 0 2 0 $\frac{1}{2}$
PORTUGAL - -	- - - - -	<i>Reis.</i> Kilog. 710	Cwt. 8 2 4
SPAIN - -	- - - - -	<i>Pes. cts.</i> 100 kilos. 30 24	Cwt. 0 12 3
ITALY - -	- - - - -	<i>Lire cts.</i> 100 kilos. 10 00	Cwt. 0 4 0 $\frac{3}{4}$
AUSTRIA-HUN- GARY - - }	- - - - -	<i>Fl. kr.</i> 100 kilos. 2 00	Cwt. 0 2 0 $\frac{1}{2}$
SWITZERLAND -	- - - - -	<i>Frs. cts.</i> 100 kilos. 10 00	Cwt. 0 4 0 $\frac{3}{4}$
GREECE - -	- - - - -	20 % <i>ad valorem</i>	20 % <i>ad valorem.</i>
TURKEY - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA - -	- - - - -	<i>Lei. b.</i> 100 kilos. 80 00	Cwt. 1 12 6
UNITED STATES	- - - - -	20 % <i>ad valorem</i>	20 % <i>ad valorem.</i>

* See Note, page 1.

MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS,
AND SNUFF.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA -	Unmanufactured leaves and stalks - - -	Poud <i>Rbl. cop.</i> 15 40	Cwt. <i>£. s. d.</i> 7 11 9
	Manufactured for smoking and for snuff, also in rolls and cakes - - - -	Punt 1 30	" 25 11 2
	Cigars and cigarettes - - - -	" 3 20	" 62 18 4
SWEDEN -	Unmanufactured - - - - -	Kilog. <i>Kron. öre.</i> 1 00	Cwt. 2 16 6
	Manufactured:		
	Cigars and cigarettes - - - - -	" 4 00	" 11 5 10
	Other kinds - - - - -	" 1 20	" 3 7 9
NORWAY -	Stalks, leaves, or carrots - - - -	Kilog. <i>Kron. öre.</i> 1 75	Cwt. 4 18 10
	Snuff - - - - -	" 2 10	" 5 18 7
	Cigars and cigarettes - - - - -	" 3 60	" 10 3 3
	All other manufactured tobacco - - -	" 2 10	" 5 18 7
DENMARK -	Leaves and stalks - - - - -	Pund <i>Kron. öre.</i> 0 10 $\frac{1}{12}$	Cwt. 0 11 9
	Additional tax - - - - -	" 0 04 $\frac{1}{8}$	" 0 4 8 $\frac{1}{2}$
	Cigars - - - - -	" 0 66 $\frac{2}{3}$	" 3 15 3
	Additional tax - - - - -	" 0 16 $\frac{2}{3}$	" 0 18 10
	Other kinds - - - - -	" 0 16 $\frac{2}{3}$	" 0 18 10
	Additional tax - - - - -	" 0 04 $\frac{1}{8}$	" 0 4 8 $\frac{1}{2}$
GERMANY -	Unmanufactured leaves and stalks - - -	100 kilos. <i>Mks. pf.</i> 85 00	Cwt. 2 3 2
	Manufactured:		
	Cigars and cigarettes - - - - -	" 270 00	" 6 17 2
	Other kinds - - - - -	" 180 00	" 4 11 5
HOLLAND -	In leaves and rolls, unstemmed - - -	100 kilos. <i>Fl. cts.</i> 0 70	Cwt. 0 0 7
	" " stemmed - - - -	" 1 50	" 0 1 3 $\frac{1}{2}$
	Snuff and other manufactured - - -	" 12 00	" 0 10 2
	Cigars - - - - -	" 40 00	" 1 13 11

* See Note, page 1.

MISCELLANEOUS ARTICLES :—TOBACCO, CIGARS, AND SNUFF—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Frs. cts.</i>	<i>£. s. d.</i>
BELGIUM	Unmanufactured leaves, &c. - - -	100 kilos. 70 00	Cwt. 1 8 5
	„ stalks - - -	„ 70 00	„ 1 8 5
	Cigars and cigarettes - - -	„ 300 00	„ 6 1 11
	Other manufactured tobacco - - -	„ 100 00	„ 2 0 8
FRANCE	Tobacco unmanufactured (leaf or stalk) :	<i>Frs. cts.</i>	
	For the Régie - - -	Free - -	Free.
	For private account - - -	Prohibited - -	Prohibited.
	Tobacco manufactured :		
	For the Régie - - -	Free - -	Free.
	For private account - - -	Prohibited - -	Prohibited.
	Tobacco juice (<i>sauce Fraiss</i>) - - -	Prohibited - -	Prohibited.
	<i>Note.</i> —Tobacco for personal use may be admitted under certain regulations to the extent of 10 kilos. per individual, per annum, at the following rates :		
	Cigars and cigarettes - - -	Kilog. 36 00	Lb. 0 13 1
	Turkish tobacco - - -	„ 25 00	„ 0 9 1
	Other kinds, and snuff - - -	„ 15 00	„ 0 5 5
PORTUGAL	Unmanufactured, in leaves and rolls - - -	Free - -	Free.
	Cigars - - -	<i>Reis.</i> Kilog. 4,500	Cwt. 51 9 0
	Other kinds, manufactured ; including cut stalks - - -	„ 4,500	„ 51 9 0
SPAIN	- - -	Prohibited - -	Prohibited.
ITALY	Unmanufactured, in leaves and stalks - - -	<i>Lire cts.</i> Prohibited - -	Prohibited.
	Cigars, Havana or similar quality - - -	Kilog. 35 00	Cwt. 71 2 6
	Other manufactured tobacco - - -	„ 20 00	„ 40 12 10
*AUSTRIA-HUNGARY	Tobacco unmanufactured, in leaves, stalks, and stems - - -	<i>Fl. kr.</i> 100 kilos. 21 00	Cwt. 1 1 4
	„ manufactured, stemmed, rolled, and cut tobacco for smoking, tobacco waste, chewing tobacco - - -	„ 52 50	„ 2 13 4
	Cigars and cigarettes - - -	„ 52 50	„ 2 13 4
	Snuff, and tobacco for making snuff - - -	„ 52 50	„ 2 13 4

* Tobacco can only be imported into Austria-Hungary by special permission, and is subject to a licence duty in addition, on raw tobacco, 7 *fl.* per kilog., or 6 *s.* 4 *d.* per lb. ; on cigars and cigarettes, 11 *fl.* per kilog., or 10 *s.* per lb. ; on other manufactured tobacco, 8 *fl.* 40 *kr.* per kilog., or 7 *s.* 8 *d.* per lb.

MISCELLANEOUS ARTICLES: - TOBACCO, CIGARS, AND SNUFF—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
SWITZERLAND	Tobacco unmanufactured, in leaves, stalks, and waste - - - - -	<i>Frs. cts.</i> 100 kilos. 25 00	<i>£. s. d.</i> Cwt. 0 10 2
	„ carrots or rolls for manufacture of snuff - - - - -	„ 35 00	„ 0 14 3
	Snuff - - - - -	„ 75 00	„ 1 10 6
	Cigars and cigarettes - - - - -	„ 150 00	„ 3 1 0
	Other manufactured tobacco - - - - -	„ 75 00	„ 1 10 6
		<i>Dr. lep.</i>	
GREECE -	In leaves - - - - -	Oke 6 00	Cwt. 9 12 0
	Cut - - - - -	„ 11 00	„ 17 12 0
	In carrots or rolls - - - - -	„ 8 00	„ 12 16 0
	Cigars and cigarettes - - - - -	„ 14 00	„ 22 8 0
	Snuff - - - - -	„ 8 00	„ 12 16 0
TURKEY -	- - - - -	- Prohibited -	- Prohibited.
BULGARIA	Unmanufactured; on the fixed price of 7 lew per kil-gramme - - - - -	<i>Lew. st.</i> 8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
	Excise duty in addition - - - - -	Oke 1 00	Cwt. 1 12 0
	Manufactured, cigarettes, &c.; on the fixed price of 30 lew per kilogramme - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem</i> .
	Excise duty (1 lew per oke), and stamp duty (8 lew, 60 st. per oke) in addition - - - - -	Oke 7 60	Cwt. 12 3 2
ROUMANIA	- - - - -	- Prohibited -	- Prohibited.
UNITED STATES	Leaf-tobacco, unstemmed, of requisite size and fineness for wrappers, and weighing more than 100 leaves to the lb. - - -	<i>Doll. cts.</i> Lb. 0 75	Cwt. 17 10 0
	Other leaf-tobacco, unstemmed - - -	„ 0 35	„ 8 3 4
	Leaf-tobacco of requisite size and fineness for wrappers, and weighing more than 100 leaves to the lb., stemmed - - -	„ 1 00	„ 23 6 8
	Excise duty in addition - - -	„ 0 08	„ 1 17 4
	Other leaf-tobacco, stemmed - - -	„ 0 40	„ 9 6 8
	Excise duty in addition - - -	„ 0 08	„ 1 17 4
	Tobacco stems - - - - -	„ 0 15	„ 3 10 0
	Cigars and cigarettes - - - - -	{ „ 2 50 and 25% <i>ad val.</i>	„ 58 6 8 and 25% <i>ad valorem</i> .
	Excise duties in addition : On cigars and cheroots, and on cigar- ettes weighing 3 lbs. or more per thousand - - - - -	Mille 3 00	Mille 0 12 6
	On cigarettes weighing less than 3 lbs. per 1,000 - - - - -	„ 0 50	„ 0 2 1
	Snuff and snuff flour, scented or not - - -	Lb. 0 50	Cwt. 11 13 4
	Excise duty in addition - - -	„ 0 08	„ 1 17 4
	Unmanufactured tobacco not otherwise spe- cified - - - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem</i> .
	Manufactured tobacco not otherwise spe- cified - - - - -	Lb. 0 40	Cwt. 9 6 8
	Excise duty in addition - - -	„ 0 08	„ 1 17 4

MISCELLANEOUS ARTICLES:—TOYS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA - - - - -	- - - - -	Funt <i>Rbl. cop.</i> 0 45	Cwt. <i>£. s. d.</i> 8 16 11
SWEDEN - {	Of wood or mixed material - - - <i>Note.</i> —Other kinds of toys pay as manufactures of the material of which made.	Kilog. <i>Kron. öre.</i> 2 00	Cwt. 5 13 0
NORWAY - - -	All kinds - - - - -	Kilog. <i>Kron. öre.</i> 1 50	Cwt. 4 4 9
DENMARK - - -	- - - - -	Pund <i>Kron. öre.</i> 0 33½	Cwt. 1 17 8
GERMANY - - -	- - - - -	- - - As materials of which made.	
HOLLAND - - -	- - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem.</i>
BELGIUM - - -	- - - - -	10 % <i>ad valorem</i>	10 % <i>ad valorem.</i>
FRANCE - - -	- - - - -	<i>Frs. cts.</i> 100 kilos. 60 00	Cwt. 1 4 5
PORTUGAL - - -	- - - - -	Kilog. <i>Reis.</i> † 200	Cwt. 2 5 9
SPAIN - - -	Other than of ivory, tortoise-shell, mother- of-pearl, or precious metals - - -	Kilog. <i>Pes. cts.</i> 1 30	Cwt. 2 12 10
ITALY - {	Of wood or glass - - - - - Of india-rubber - - - - -	<i>Lire cts.</i> 100 kilos. 60 00 " 50 00	Cwt. 1 4 5 " 1 0 4
AUSTRIA-HUN- GARY. {	Of wood, most common, planed, carved, or turned - - - - - Ditto, other kinds - - - - - Of iron or steel - - - - - Of india-rubber - - - - - Combined with silk, lace, artificial flowers, and ornamental feathers - " " other woven or knitted materials - - - - -	<i>Fl. kr.</i> Free - - - 100 kilos. 20 00 " 25 00 " 30 00 " 100 00 " 50 00	- Free. Cwt. 1 0 4 " 1 5 5 " 1 10 6 " 5 1 7 " 2 10 10

* See Note, page 1.

† The additional duties for Custom House fees and for harbour works would raise this rate to 220 reis per kilogramme.

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MISCELLANEOUS ARTICLES :—Toys—Continued.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
		<i>Frs. cts.</i>	<i>£. s. d.</i>
SWITZERLAND -	- - - - -	100 kilos. 16 00	Cwt. 0 6 6
		<i>Dr. lep.</i>	
	Of wood - - - - -	Oke 5 00	Cwt. 8 0 0
GREECE -	Of common metal, except lead - - -	" 5 00	" 8 0 0
	Of paper and cardboard - - - - -	" 5 00	" 8 0 0
TURKEY -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
		<i>Lei. b.</i>	
ROUMANIA -	Of wood, combined or not with common metals, leather, cane, rush, or other vegetable fibre - - - - -	100 kilos. 9 00	Cwt. 0 3 8
	Of other materials, except ivory, tortoise- shell, mother of pearl, and precious metal	" 30 00	" 0 12 2
UNITED STATES	- - - - -	35 % <i>ad valorem</i>	35 % <i>ad valorem.</i>

MISCELLANEOUS ARTICLES:—UMBRELLAS AND PARASOLS.

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
*RUSSIA	Men's umbrellas of silk, and ladies' silk umbrellas or parasols, lined with silk -	Each <i>Rbl. cop.</i> 2 00	Each <i>£. s. d.</i> 0 6 4
	Men's alpaca umbrellas and ladies' unlined silk umbrellas, &c. -	" 0 80	" 0 2 6½
	Other kinds of umbrellas or parasols -	" 0 40	" 0 1 3½
	Frames for umbrellas or parasols -	Poud 2 75	Cwt. 1 7 1
SWEDEN	Of silk or half silk -	<i>Kron. öre.</i> Each 0 75	Each 0 0 10
	Other kinds -	" 0 25	" 0 0 3½
	Parts thereof: frame work, &c. -	Kilog. 0 35	Cwt. 0 19 9
	" " coverings of umbrellas, cut or sewn, and cases of umbrellas -	As material of which made, with an addition of 20 per cent.	
NORWAY	Of silk or half silk -	<i>Kron. öre.</i> Each 0 75	Each 0 0 10
	Of other materials -	" 0 25	" 0 0 3½
	Frame work, not covered -	Kilog. 0 35	Cwt. 0 19 9
DENMARK	Covered with silk or half silk -	<i>Kron. öre.</i> Each 1 33½	Each 0 1 5½
	" with other materials, or uncovered -	" 0 50	" 0 0 6½
GERMANY	- - - - -	<i>Mks. pf.</i> 100 kilos, 120 00	Cwt. 3 0 11
HOLLAND	- - - - -	5 % <i>ad valorem</i>	5 % <i>ad valorem.</i>
BELGIUM	Umbrellas and parasols -	10 % <i>ad valorem</i>	10 % <i>ad valorem.</i>
	Parts thereof -	5 % <i>ad valorem</i>	5 % <i>ad valorem.</i>
FRANCE	Cotton -	<i>Frs. cts.</i> Each 0 25	Each 0 0 2½
	Alpaca -	" 0 50	" 0 0 4¾
	Silk -	" 1 25	" 0 1 0
PORTUGAL	Of silk -	<i>Reis.</i> Each † (a) 500	Each 0 2 3
	Of other materials -	" † (b) 300	" 0 1 4½
	Frame work thereof, complete, without covering -	" 300	" 0 1 4½
	Ditto, separate parts of -	Kilog. 1,300	Cwt. 14 17 3
	Sticks or canes for umbrellas or parasols -	Each † (c) 100	Each 0 0 5½
SPAIN	Of silk -	<i>Pes. cts.</i> Each 1 25	Each 0 1 0
	Of other materials -	" 0 75	" 0 0 7½

* See Note, page 1.

† In addition to these rates a tax of 3 per cent. upon the duty is payable for Custom House fees, and a further 2 per cent. *ad valorem* for harbour works. These additions would raise the total duties payable as follows: (a) from 500 to 545 reis., (b) from 300 to 320 reis., and (c) from 100 to 110 reis.

MISCELLANEOUS ARTICLES:—UMBRELLAS AND PARASOLS—*Continued.*

COUNTRIES.	TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	ENGLISH EQUIVALENTS.
ITALY - -	Of silk - - - - -	Hundred <i>Lire cts.</i> 140 00	Hundred <i>£. s. d.</i> 5 12 0
	Of other materials - - - - -	" 80 00	" 3 4 0
	Parts thereof - - - - -	100 kilos. 30 00	Cwt. 0 12 2
AUSTRIA - HUN- GARY.	Of silk - - - - -	Each <i>Fl. kr.</i> 0 48	Each 0 0 11½
	Other kinds - - - - -	" 0 24	" 0 0 5½
SWITZERLAND	Of cotton - - - - -	100 kilos. <i>Frs. cts.</i> 16 00	Cwt. 0 6 6
	Of silk - - - - -	" 30 00	" 0 12 2
	Of linen or wool - - - - -	" 50 00	" 1 0 4
GREECE - -	Of linen or cotton, or of linen mixed with cotton - - - - -	Each <i>Dr. lep.</i> 0 60	Each 0 0 5½
	Of wool, pure or mixed with other materials	" 1 00	" 0 0 9½
	Of silk - - - - -	" 3 00	" 0 2 5
	Of silk mixed with other materials - - -	" 1 50	" 0 1 2½
	Ornamented with lace or embroidery - -	25 % <i>ad valorem</i>	25 % <i>ad valorem.</i>
	Frames and sticks of wood, or common metal <i>Note.</i> —Frames and sticks of other kinds, are chargeable with the duties upon the materials of which made.	Oke 0 50	Cwt. 0 16 0
TURKEY - -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
BULGARIA -	- - - - -	8 % <i>ad valorem</i>	8 % <i>ad valorem.</i>
ROUMANIA	Of cotton, linen, or wool, with frames of whalebone or iron, with handles of plain or carved wood, combined or not with bone or common metals, coloured, silvered, or not - - - - -	Each <i>Lei. b.</i> 2 00	Each 0 1 7¼
	Of silk, pure or mixed; or of cotton, linen, or wool, lined with silk pure or mixed -	" 4 50	" 0 3 7¼
	Umbrellas and parasols of all kinds, with handles of common bone, or of wood com- bined with ivory, mother-of-pearl, tortoise- shell, or precious metal - - -	Kilog. 8 00	Cwt. 16 5 2
	Ditto, ditto, with handles composed entirely of ivory or tortoise-shell - - -	" 10 00	" 20 6 5
	Of silk or alpaca - - - - -	50 % <i>ad valorem</i>	50 % <i>ad valorem.</i>
UNITED STATES	Of other materials - - - - -	40 % <i>ad valorem</i>	40 % <i>ad valorem.</i>
	Ribs, frames, handles, &c., chiefly of metal -	40 % <i>ad valorem</i>	40 % <i>ad valorem.</i>
	Frames and sticks, other kinds - - -	30 % <i>ad valorem</i>	30 % <i>ad valorem.</i>

APPENDIX.

NEW TARIFF OF THE UNITED STATES.

(In force from the 6th October 1890.)

CHEMICALS, OILS, AND PAINTS.

Acids :

Acetic or pyroligneous acid :

Not exceeding the specific gravity of $1\frac{47}{1000}$ - $1\frac{1}{2}$ cents per pound.Exceeding the specific gravity of $1\frac{47}{1000}$ - - 4 cents per pound.

Boric acid - - - - - 5 cents per pound.

Chromic acid - - - - - 6 cents per pound.

Citric acid - - - - - 10 cents per pound.

Sulphuric acid or oil of vitriol, not otherwise provided for,
 $\frac{1}{4}$ cent per pound.

Tannic acid or tannin - - - - - 75 cents per pound.

Tartaric acid - - - - - 10 cents per pound.

Alcoholic perfumery, including cologne-water and other toilet waters,
2 dollars per gallon and 50 per cent. *ad valorem*.Alcoholic compounds not specially provided for,
2 dollars per gallon and 25 per cent. *ad valorem*.Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous
cake, and alum in crystals or ground - - - $\frac{6}{10}$ cent per pound.*Ammonia :*Carbonate of - - - - - $1\frac{3}{4}$ cents per pound.Muriate of, or sal-ammoniac - - - - $\frac{3}{4}$ cent per pound.Sulphate of - - - - - $\frac{1}{2}$ cent per pound.Blackening of all kinds - - - - - 25 per cent. *ad valorem*.

Blue vitriol, or sulphate of copper - - - 2 cents per pound.

Bone char, suitable for use in decolourising sugars, 25 per cent *ad valorem*.

Borax, crude, or borate of soda, or borate of lime - 3 cents per pound.

Refined borax - - - - - 5 cents per pound.

Camphor, refined - - - - - 4 cents per pound.

Chalk, prepared, precipitated, French, and red - - 1 cent per pound.

All other chalk preparations not specially provided for,
20 per cent. *ad valorem*.

Chloroform - - - - - 25 cents per pound.

CHEMICALS, OILS, AND PAINTS—*continued.**Coal-Tar Preparations :*

All coal-tar colours or dyes, by whatever name known, and not specially provided for - - - - 35 per cent. *ad valorem*.

All preparations of coal tar, not colours or dyes, not specially provided for - - - - 20 per cent. *ad valorem*.

Cobalt, oxide of - - - - 30 cents per pound.

Collodion and all compounds of pyroxyline, by whatever name known, 50 cents per pound.

Ditto, rolled or in sheets, but not made up into articles, 60 cents per pound.

Ditto, finished or partly-finished articles, 60 cents per pound and 25 per cent. *ad valorem*.

Colouring for brandy, wine, beer, or other liquors, 50 per cent. *ad valorem*.

Copperas or sulphate of iron - - - - $\frac{3}{4}$ cent per pound.

Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nutgalls, fruits, flowers, dried fibres, grains, gums, and gum resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for, 10 per cent. *ad valorem*.

Ethers, sulphuric - - - - 40 cents per pound.

Spirits of nitrous ether - - - - 25 cents per pound.

Fruit ethers, oils, or essences - - - - 2 dollars 50 cents per pound.

Ethers of all kinds not specially provided for - - 1 dollar per pound.

Extracts and decoctions of logwood and other dye-woods, extract of sumac, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for - - - - $\frac{7}{8}$ cent per pound.

Extracts of hemlock bark - - - - $\frac{1}{2}$ cent per pound.

Gelatine, glue, and isinglass or fish-glue, valued at not above 7 cents per pound - - - - 1 $\frac{1}{2}$ cents per pound.

Ditto, valued at above 7 cents and not above 30 cents per pound, 25 per cent. *ad valorem*.

Ditto, valued at above 30 cents per pound - 30 per cent. *ad valorem*.

Glycerine, crude, not purified - - - - 1 $\frac{3}{4}$ cents per pound.

„ refined - - - - 4 $\frac{1}{2}$ cents per pound.

Indigo, extracts, or pastes of - - - - $\frac{3}{4}$ cent per pound.

„ carmined - - - - 10 cents per pound.

Ink and ink-powders, printers' ink, and all other ink not specially provided for - - - - 30 per cent. *ad valorem*.

Iodine, resublimed - - - - 30 cents per pound.

Iodoform - - - - 1 dollar 50 cents per pound.

CHEMICALS, OILS, AND PAINTS—*continued.*

Liquorice, extracts of, in paste, rolls, or other forms	5½ cents per pound.
Magnesia, carbonate of, medicinal	4 cents per pound.
„ calcined	8 cents per pound.
„ sulphate of, or Epsom salts	$\frac{3}{10}$ cent per pound.
Morphia, or morphine, and all salts thereof	50 cents per ounce.

Oils :

Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil, containing 50 per cent. or more of castor oil	80 cents per gallon.
Ditto, containing less than 50 per cent. of castor oil,	40 cents per gallon.
Ditto, all other	30 per cent <i>ad valorem</i> .
Castor oil	80 cents per gallon.
Cod-liver oil	15 cents per gallon.
Cotton-seed oil	10 cents per gallon of 7½ pounds weight.
Croton oil	30 cents per pound.
Flax-seed or linseed and poppy-seed oil, raw, boiled, or oxidized,	32 cents per gallon of 7½ pounds weight.
Fusel oil or amylic alcohol	10 per cent. <i>ad valorem</i> .
Hemp-seed oil and rape-seed oil	10 cents per gallon.
Olive oil, fit for salad purposes	35 cents per gallon.
Peppermint oil	80 cents per pound.
Seal, herring, whale, and other fish oil not specially provided for,	8 cents per gallon.
Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for	40 per cent. <i>ad valorem</i> .
Opium, containing less than 9 per cent. of morphia, and opium prepared for smoking	12 dollars per pound.

Paints, Colours, and Varnishes :

Baryta, sulphate of, or barytes, including barytes earth, unmanufactured	1 dollar 12 cents per ton.
Ditto, manufactured	6 dollars 72 cents per ton.
Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in or mixed with oil,	6 cents per pound.
In pulp or mixed with water,	6 cents per pound on the material contained therein when dry.
Blanc-fixe, or satin white, or artificial sulphate of barytes,	$\frac{3}{4}$ cent. per pound.
Black, made from bone, ivory, or vegetable, under whatever name known, including bone-black and lamp-black, dry or ground in oil or water	25 per cent. <i>ad valorem</i> .

CHEMICALS, OILS AND PAINTS—*continued.**Paints, Colours, and Varnishes—continued.*

Chrome yellow, chrome green, and all other chromium colours in which lead and bichromate of potash or soda are component parts, dry, or ground in or mixed with oil - - - - 4½ cents per pound.

In pulp or mixed with water,
4½ cents per pound on the material contained therein when dry.

Ochre and similar earths, sienna and sienna earths, umber and umber earths not specially provided for, dry - - - ¼ cent per pound.

Ditto, ground in oil - - - - - 1½ cents per pound.

Ultramarine blue - - - - - 4½ cents per pound.

Varnishes (other than spirit varnishes), including so-called gold size or japan - - - - - 35 per cent. *ad valorem*.

Spirit varnishes,
35 per cent. *ad valorem*, and 1 dollar 32 cents per gallon additional for the alcohol contained therein.

Vermilion red, and colours containing quicksilver, dry or ground in oil or water - - - - - 12 cents per pound.

Wash blue, containing ultramarine - - - - 3 cents per pound.

Whiting and Paris white, dry - - - - - ½ cent per pound.

Ditto, ground in oil, or putty - - - - - 1 cent per pound.

Zinc, oxide of, and white paint containing zinc, but not containing lead; dry - - - - - 1¼ cents per pound.

Ditto, ground in oil - - - - - 1¾ cents per pound.

All other paints and colours, whether dry or mixed, or ground in water or oil, including lakes, crayons, smalts, and frostings, not specially provided for, and artists' colours of all kinds, in tubes or otherwise - - - - - 25 per cent. *ad valorem*.

All paints and colours, mixed or ground with water or solutions other than oil, and commercially known as artists' water colour paints,
30 per cent. *ad valorem*.

Lead Products :

Acetate of lead, white - - - - - 5½ cents per pound.

„ brown - - - - - 3½ cents per pound.

Litharge - - - - - 3 cents per pound.

Nitrate of lead - - - - - 3 cents per pound.

Orange mineral - - - - - 3½ cents per pound.

Red lead - - - - - 3 cents per pound.

White lead and white paint containing lead, dry or in pulp, or ground or mixed with oil - - - - - 3 cents per pound.

Phosphorus - - - - - 20 cents per pound.

CHEMICALS, OILS, AND PAINTS—*continued.**Potash :*

Bichromate and chromate of	- - - -	3 cents per pound.
Caustic or hydrate of, refined in sticks or rolls	-	1 cent per pound.
Hydriodate, iodide, and iodate of	- - -	50 cents per pound.
Nitrate of, or saltpetre, refined	- - - -	1 cent per pound.
Prussiate of, red	- - - - -	10 cents per pound.
Yellow	- - - - -	5 cents per pound.

Preparations :

All medicinal preparations, including medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for,

50 cents per pound.

All medicinal preparations, including medicinal proprietary preparations, of which alcohol is not a component part, and not specially provided for

- - - - - 25 per cent. *ad valorem.*

Calomel and other mercurial medicinal preparations,

35 per cent. *ad valorem.*

Products or preparations known as alkalis, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for

- - - - - 25 per cent. *ad valorem.*

Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and tonics, including all known as toilet preparations, not specially provided for

- - - - - 50 per cent. *ad valorem.*

Santonine, and all salts thereof containing 80 per cent. or over of santonine

- - - - - 2 dollars 50 cents per pound.

Soap : Castile-soap

- - - - - 1½ cents per pound.

Fancy, perfumed, and all descriptions of toilet-soap

- 15 cents per pound.

All other soaps, not specially provided for

- 20 per cent. *ad valorem.*

Soda :

Bicarbonate of soda or supercarbonate of soda or saleratus,

1 cent per pound.

Hydrate of, or caustic soda

- - - - - 1 cent per pound.

Bichromate and chromate of

- - - - - 3 cents per pound.

Sal-soda, or soda-crystals, and soda-ash

- - - - - ¼ cent per pound.

Silicate of soda, or other alkaline silicate

- - - - - ½ cent per pound.

Sulphate of soda, or salt-cake or nitre-cake

- 1 dollar 25 cents per ton.

Sponges

- - - - - 20 per cent. *ad valorem.*

Strychnia, or strychnine, and all salts thereof

- - - - - 40 cents per ounce.

CHEMICALS, OILS, AND PAINTS—*continued.*

Sulphur, refined	- - - - -	8 dollars per ton
Sublimed, or flowers of	- - - - -	10 dollars per ton.
Sumac, ground	- - - - -	$\frac{1}{10}$ cent per pound
Tartar, cream of, and patent tartar	- - - - -	6 cents per pound.
Tartars and lees crystals, partly refined	- - - - -	4 cents per pound.
Tartrate of soda and potassa, or Rochelle salts	- - - - -	3 cents per pound.

EARTHS, EARTHENWARE, AND GLASSWARE.

Brick and Tile :

Fire-brick, not glazed, enamelled, ornamented, or decorated, in any manner	- - - - -	1 dollar 25 cents per ton.
Glazed, enamelled, ornamented, or decorated,	45 per cent. <i>ad valorem</i> .	
Tiles and brick, other than fire brick, not glazed, ornamented, painted, enamelled, vitrified, or decorated	- - - - -	25 per cent. <i>ad valorem</i> .
Ornamented, glazed, painted, enamelled, vitrified, or decorated, and all encaustic	- - - - -	45 per cent. <i>ad valorem</i> .

Cement, Lime, and Plaster :

Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages	- - - - -	8 cents per 100 pounds, gross weight.
Ditto, in bulk	- - - - -	7 cents per 100 pounds.
Other cement	- - - - -	20 per cent. <i>ad valorem</i> .
Lime	- - - - -	6 cents per 100 pounds, gross weight.
Plaster of Paris, or gypsum, ground	- - - - -	1 dollar per ton.
Ditto, calcined	- - - - -	1 dollar 75 cents per ton.

Clays or Earths :

Clays or earths, unwrought or unmanufactured, not specially provided for	- - - - -	1 dollar 50 cents per ton.
Wrought or manufactured, not specially provided for,		3 dollars per ton.
China clay, or kaolin	- - - - -	3 dollars per ton.

Earthenware and China :

Common brown earthenware, common stoneware, and crucibles, not ornamented or decorated in any manner	- - - - -	25 per cent. <i>ad valorem</i> .
China, porcelain, parian, bisque, earthen, stone and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, painted, tinted, stained, enamelled, printed, gilded, or otherwise decorated or ornamented in any manner	- - - - -	60 per cent. <i>ad valorem</i> .
Ditto, if plain white, and not ornamented or decorated in any manner,		55 per cent. <i>ad valorem</i> .

EARTHS, EARTHENWARE, AND GLASSWARE—*continued.**Earthenware and China—continued.*

All other china, porcelain, parian, bisque, earthen, stone, and crockery ware, and manufactures of the same, by whatsoever designation or name known in the trade, including lava tips for burners, not specially provided for, if ornamented or decorated in any manner,

60 per cent. *ad valorem.*

Ditto, if not ornamented or decorated - 55 per cent. *ad valorem.*

Gas-retorts - - - - - 3 dollars each.

Glass and Glassware :

Green, and coloured, moulded or pressed, and flint, and lime glass bottles, holding more than one pint, and demijohns, and carboys (covered or uncovered), and other moulded or pressed green and coloured and flint or lime bottle glassware, not specially provided for - - - - - 1 cent per pound.

Green, and coloured, moulded or pressed, and flint, and lime glass bottles, and vials holding not more than one pint and not less than one-quarter of a pint - - - - - 1½ cents per pound.

Ditto, if holding less than one-fourth of a pint - 50 cents per gross.

Note.—If imported filled, and not otherwise provided for, and the contents are subject to an *ad valorem* rate of duty, the value of such bottles, vials, or other vessels will be added to the value of the contents for the ascertainment of the dutiable value of the latter; but if the contents are not subject to an *ad valorem* rate of duty, or are free of duty, such bottles, vials, or other vessels will pay the rates of duty prescribed in the preceding paragraph, in addition to the duty, if any, on their contents; but no article manufactured from the above descriptions of glass is to pay a less rate of duty than 40 per cent. *ad valorem.*

Flint and lime, pressed glassware, not cut, engraved, painted, etched, decorated, coloured, printed, stained, silvered, or gilded, - - - - - 60 per cent. *ad valorem.*

All articles of glass, cut, engraved, painted, coloured, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking-glass plates - - - - - 60 per cent. *ad valorem.*

Chemical glassware for use in laboratory, and not otherwise specially provided for - - - - - 45 per cent. *ad valorem.*

Thin blown glass, blown with or without a mould, including glass chimneys and all other manufactures of glass, or of which glass is the component material of chief value, not specially provided for, - - - - - 60 per cent. *ad valorem.*

Heavy blown glass, blown with or without a mould, not cut or decorated, finished or unfinished - - - - - 60 per cent. *ad valorem.*

Porcelain or opal glassware - - - - - 60 per cent. *ad valorem.*

Note.—Cut, engraved, painted, or otherwise ornamented or decorated glass bottles, decanters, or other vessels of glass, if filled, pay duty in addition to any duty chargeable on the contents, as if not filled, unless otherwise specially provided for.

Unpolished cylinder, crown, and common window-glass, not exceeding 10 by 15 inches square - - - - - 1⅔ cents per pound.

Ditto, above 10 by 15 inches, and not exceeding 16 by 24 inches square - - - - - 1⅞ cents per pound.

Ditto, above 16 by 24 inches, and not exceeding 24 by 30 inches square - - - - - 2⅝ cents per pound.

EARTHS, EARTHENWARE, AND GLASSWARE—*continued.**Glass and Glassware—continued.*

Unpolished cylinder, crown, and common window-glass, above 24 by 30 inches, and not exceeding 24 by 36 inches square,
 $2\frac{7}{8}$ cents per pound.

Ditto, all above 24 by 36 inches square - - $3\frac{1}{8}$ cents per pound.

Note.—Unpolished cylinder, crown, and common window-glass, imported in boxes, shall contain 50 square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

Cylinder and crown-glass, polished, not exceeding 16 by 24 inches square - - - - - 4 cents per square foot.

Ditto, above 16 by 24 inches, and not exceeding 24 by 30 inches square, 6 cents per square foot.

Ditto, above 24 by 30 inches, and not exceeding 24 by 60 inches square, 20 cents per square foot.

Ditto, above 24 by 60 inches square - - 40 cents per square foot.

Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding 10 by 15 inches square, $\frac{3}{4}$ cent per square foot.

Ditto, above 10 by 15 inches, and not exceeding 16 by 24 inches square, 1 cent per square foot.

Ditto, above 16 by 24 inches, and not exceeding 24 by 30 inches square, $1\frac{1}{2}$ cents per square foot.

Ditto, all above 24 by 30 inches square - - 2 cents per square foot.

Note.—Fluted, rolled, or rough plate-glass, weighing over 100 pounds per 100 square feet, will pay an additional duty on the excess at the above rates. When ground, smoothed, or otherwise obscured, these descriptions of glass will be subject to the same rate of duty as cast polished plate-glass unsilvered.

Cast polished plate-glass, finished or unfinished and unsilvered, not exceeding 16 by 24 inches square - - 5 cents per square foot.

Ditto, above 16 by 24 inches, and not exceeding 24 by 30 inches square, 8 cents per square foot.

Ditto, above 24 by 30 inches, and not exceeding 24 by 60 inches square, 25 cents per square foot.

Ditto, all above 24 by 60 inches square - 50 cents per square foot.

Cast polished plate-glass, silvered, and looking-glass plates, not exceeding 16 by 24 inches square - - - 6 cents per square foot.

Ditto, above 16 by 24 inches, and not exceeding 24 by 30 inches square, 10 cents per square foot.

Ditto, above 24 by 30 inches, and not exceeding 24 by 60 inches square, 35 cents per square foot.

Ditto, all above 24 by 60 inches square - 60 cents per square foot.

Note.—(1.) No looking-glass plates, or plate glass silvered, when framed, will pay a less rate of duty than that imposed upon similar glass of like description not framed, but will pay the rate of duty applicable to the frames in addition.

(2.) Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window-glass, when ground, obscured, frosted, sanded, enamelled, beveled, etched, embossed, engraved, stained, coloured, or otherwise ornamented, or decorated, will be subject to a duty of 10 per cent. *ad valorem* in addition to the rates otherwise chargeable thereon.

EARTHS, EARTHENWARE, AND GLASSWARE—*continued*.*Glass and Glassware—continued.*

Spectacles and eyeglasses, or spectacles and eyeglass frames,
60 per cent. *ad valorem*.

Lenses costing 1 dollar 50 cents per gross pairs, or less,
60 per cent. *ad valorem*.

Spectacle and eyeglass lenses with their edges ground or beveled to
fit frames - - - - - 60 per cent. *ad valorem*.

All stained or painted window-glass and stained or painted glass
windows, and hand, pocket, or table mirrors not exceeding in size
144 square inches, with or without frames or cases, of whatever
material composed, lenses of glass or pebble, wholly or partly
manufactured, and not specially provided for, and fusible enamel,
45 per cent. *ad valorem*.

Marble and Stone, and Manufactures of—

Marble of all kinds in block, rough or squared,
65 cents per cubic foot.

Veined marble, sawed, dressed, or otherwise, including marble slabs
and marble paving-tiles - - - 1 dollar 10 cents per cubic foot

Note.—No slab is to be computed at less than one inch in thickness.

Manufactures of marble not specially provided for,
50 per cent. *ad valorem*

Stone :

Burr-stones manufactured or bound up into mill-stones,
15 per cent. *ad valorem*.

Freestone, granite, sandstone, limestone, and other building or monu-
mental stone, except marble, unmanufactured or undressed, not
specially provided for - - - - - 11 cents per cubic foot.

Freestone, granite, sandstone, limestone, and other building or monu-
mental stone, except marble, not specially provided for, hewn, dressed,
or polished - - - - - 40 per cent. *ad valorem*.

Grindstones, finished or unfinished - - - 1 dollar 75 cents per ton.

Slate :

Slates, slate chimney-pieces, mantels, slabs for tables, and all other
manufactures of slate, not specially provided for,
30 per cent. *ad valorem*.

Roofing slates - - - - - 25 per cent. *ad valorem*.

METALS AND MANUFACTURES THEREOF.

IRON AND STEEL.

Chromate of iron, or chromic ore - - - 15 per cent. *ad valorem*.

Iron Ore :

Iron ore, including manganiferous iron ore ; also the dross or residuum
from burnt pyrites - - - - - 75 cents per ton.

METALS AND MANUFACTURES THEREOF—*continued.*IRON AND STEEL—*continued.**Iron Ore—continued.*

Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than $3\frac{1}{2}$ per cent. copper - - 75 cents per ton.

Note.—Ore containing more than 2 per cent. of copper will pay, in addition to the above rates, $\frac{1}{2}$ cent per pound for the copper contained therein. Sulphur ore as pyrites or sulphuret of iron in its natural state, containing more than 25 per cent. of sulphur, will be free of duty, except on the copper contained therein. In levying and collecting the duty on iron ore no deduction will be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith.

Pig and Scrap Iron:

Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro-silicon, wrought and cast scrap iron, and scrap steel,

$\frac{5}{16}$ cent per pound

Note.—Only such waste or refuse iron or steel as is fit only to be remanufactured will be considered as scrap.

Bars and Rods, Hammered or Rolled:

In bars, comprising flat bars not less than 1 inch wide, nor less than $\frac{3}{8}$ inch thick - - - - - $\frac{5}{16}$ cent per pound.

Ditto, ditto, less than 1 inch wide, or less than $\frac{3}{8}$ inch thick, 1 cent per pound.

Square bars not less than $\frac{3}{4}$ inch square - - - $\frac{5}{16}$ cent per pound.

Ditto, less than $\frac{3}{4}$ inch square - - - 1 cent per pound.

Round iron not less than $\frac{3}{4}$ inch in diameter - - $\frac{5}{16}$ cent per pound.

Ditto, less than $\frac{3}{4}$ inch and not less than $\frac{7}{16}$ inch in diameter, 1 cent. per pound.

*Round iron, in coils or rods, less than $\frac{7}{16}$ inch in diameter, $1\frac{1}{16}$ cents per pound.

*Bars or shapes of rolled iron, not specially provided for, $1\frac{1}{16}$ cents per pound.

Note.—All iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, will be rated as iron in bars, and be subject to a duty of $\frac{5}{16}$ cent per pound; and none of the iron here enumerated will pay a less rate of duty than 35 per cent. *ad valorem.*

Iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, will be subject to a duty of not less than 22 dollars per ton.

Beams, girders, joists, angles, channels, car truck channels, T T, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, $\frac{5}{16}$ cent per pound.

Plate Iron or Steel:

Boiler or other plate iron or steel, except saw-plates, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves:

Valued at 1 cent per pound or less - - - $\frac{1}{2}$ cent per pound.

Valued above 1 cent and not above $1\frac{1}{16}$ cents per pound, $\frac{55}{100}$ cent per pound.

Valued above $1\frac{1}{16}$ cents and not above 2 cents per pound, $\frac{5}{10}$ cent per pound.

Valued above 2 cents and not above 3 cents per pound, $1\frac{1}{16}$ cents per pound.

* These articles are not to pay a less rate of duty than 35 per cent. *ad valorem.*

METALS AND MANUFACTURES THEREOF—*continued.*IRON AND STEEL—*continued.**Plate Iron or Steel—continued.*

Boiler or other plate iron or steel, except saw-plates, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves—(*continued*) :

Valued above 3 cents and not above 4 cents per pound,
1½ cents per pound.

Valued above 4 cents and not above 7 cents per pound,
2 cents per pound.

Valued above 7 cents and not above 10 cents per pound,
2½ cents per pound.

Valued above 10 cents and not above 13 cents per pound,
3½ cents per pound.

Valued above 13 cents per pound - 45 per cent. *ad valorem*.

Note.—All plate iron or steel thinner than number ten wire gauge will pay duty as iron or steel sheets.

Forgings of iron or steel, or forged iron and steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for,
2½ cents per pound.

Note.—No forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, will pay a less rate of duty than 45 per cent. *ad valorem*.

Hoop Iron :

Hoop, or band, or scroll, or other iron or steel, valued at 3 cents per pound or less, 8 inches or less in width, and less than ⅜ inch thick, and not thinner than number ten wire gauge - 1 cent per pound.

Ditto, thinner than number ten, and not thinner than number twenty wire gauge - 1½ cents per pound.

Ditto, thinner than number twenty wire gauge - 1½ cents per pound.

Note.—Hoop or band iron, or hoop or band steel, cut to length, or wholly or partially manufactured into hoops or ties for baling purposes, barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared, splayed, or punched, with or without buckles or fastenings, will pay ⅔ cent. per pound more duty than that imposed on the hoop or band iron or steel from which they are made.

Rails :

Railway bars, made of iron or steel, and railway bars made in part of steel, T-rails, and punched iron or steel flat rails - ⅔ cent per pound.

Sheet Iron or Steel :

Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at 3 cents per pound or less :

Thinner than number ten and not thinner than number twenty wire gauge - 1 cent per pound.

Thinner than number twenty and not thinner than number twenty-five wire gauge - 1½ cents per pound.

Thinner than number twenty-five wire gauge,
1½ cents per pound.

Corrugated or crimped - 1½ cents per pound.

Note.—Common or black sheet-iron or sheet-steel not thinner than number ten wire gauge will pay duty as plate iron or steel.

METALS AND MANUFACTURES THEREOF—*continued.*IRON OR STEEL—*continued.**Sheet Iron or Steel—continued.*

All iron or steel sheets or plates, and all hoop, band, or scroll iron or steel (excepting what are known commercially as tin plates, terne plates, and taggers tin), when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, will pay $\frac{3}{4}$ cent per pound more duty than the rates imposed by the preceding paragraph upon the corresponding gauges, or forms, of common or black sheet or taggers iron or steel.

Sheet-iron or sheet-steel, polished, planished, or glanced, by whatever name designated - - - - - $2\frac{1}{2}$ cents per pound.

Note.—Plate or sheet or taggers iron or steel, by whatever name designated, other than polished, planished, or glanced, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, will pay $\frac{1}{4}$ cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron or steel.

Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin :

Until 1st July 1891 - - - - - 1 cent per pound.

After 1st July 1891 - - - - - $2\frac{3}{8}$ cents per pound.

Manufactures of which tin, tin plates, terne plates, taggers tin, or either of them, are component materials of chief value, and all articles, vessels or wares manufactured, stamped or drawn from sheet-iron or sheet-steel, such material being the component of chief value, and coated wholly or in part with tin or lead or a mixture of which these metals or either of them is a component part, will on and after 1st July 1891, pay a duty of - 55 per cent. *ad valorem.*

On and after 1st October 1897, tin plates and terne plates lighter in weight than 63 pounds per 100 square feet will be admitted free of duty, unless it shall be made to appear to the satisfaction of the President that the aggregate quantity of such plates produced in the United States during either of the six years next preceding 30th June 1897, has equalled one-third the amount of such plates imported and entered for consumption during any fiscal year after the passage of this Act, the amount of such plates manufactured into articles exported, and upon which drawback has been paid, not being included in ascertaining the amount of such importations.

Steel ingots, cogged ingots, blooms, and slabs, by whatever process made ; die blocks or blanks ; billets and bars and tapered or beveled bars ; steamer, crank, and other shafts ; shafting ; wrist or crank pins ; connecting-rods and piston-rods ; pressed, sheared, or stamped shapes ; saw-plates, wholly or partially manufactured ; hammer-moulds or swaged steel ; gun-barrel moulds not in bars ; alloys used as substitutes for steel tools ; all descriptions and shapes of dry sand, loam, or iron-moulded steel castings ; sheets and plates, and steel in all forms and shapes, not specially provided for :

Valued at 1 cent per pound or less - - - $\frac{1}{10}$ cent per pound.

Valued above 1 cent and not above $1\frac{1}{10}$ cents per pound,
 $\frac{1}{2}$ cent per pound.

Valued above $1\frac{1}{10}$ cents and not above $1\frac{8}{10}$ cents per pound,
 $\frac{8}{10}$ cent per pound.

Valued above $1\frac{8}{10}$ cents and not above $2\frac{2}{10}$ cents per pound,
 $\frac{9}{10}$ cent per pound.

Valued above $2\frac{2}{10}$ cents and not above 3 cents per pound,
 $1\frac{2}{10}$ cents per pound.

METALS AND MANUFACTURES THEREOF—*continued.*IRON OR STEEL—*continued.*Steel ingots, cogged ingots, blooms, &c.—*continued.*

Valued above 3 cents and not above 4 cents per pound,	$1\frac{1}{10}$ cents per pound.
Valued above 4 cents and not above 7 cents per pound,	2 cents per pound.
Valued above 7 cents and not above 10 cents per pound,	$2\frac{3}{10}$ cents per pound.
Valued above 10 cents and not above 13 cents per pound,	$3\frac{1}{2}$ cents per pound.
Valued above 13 cents and not above 16 cents per pound,	$4\frac{3}{10}$ cents per pound.
Valued above 16 cents per pound - - -	7 cents per pound.

Wire :

Wire Rods :

Rivet, screw, fence, and other iron or steel wire rods, and nail rods, whether round, oval, flat, square, or in any other shape, in coils or otherwise, not smaller than number six wire gauge, valued at $3\frac{1}{2}$ cents or less per pound; also iron or steel, flat, with longitudinal ribs for the manufacture of fencing, valued at 3 cents or less per pound - - - $\frac{1}{10}$ cents per pound.

Note.—Iron or steel rods, whether rolled or drawn through dies, smaller than number six wire gauge, will be classed and dutiable as wire.

Wire :

Wire made of iron or steel, not smaller than number ten wire gauge - - - - -	$1\frac{1}{10}$ cents per pound.
Smaller than number ten, and not smaller than number sixteen wire gauge - - - - -	$1\frac{1}{2}$ cents per pound.
Smaller than number sixteen, and not smaller than number twenty-six wire gauge - - - - -	$2\frac{1}{2}$ cents per pound.
Smaller than number twenty-six wire gauge - - - - -	3 cents per pound.
Iron or steel wire covered with cotton, silk, or other material, and wires or strip steel, commonly known as crinoline wire, corset wire, and hat wire - - - - -	5 cents per pound.
Flat steel wire, or sheet steel in strips, whether drawn through dies or rolls, untempered or tempered, of whatsoever width, $\frac{3}{16}$ of an inch thick or thinner (ready for use or otherwise),	50 per cent. <i>ad valorem</i> .

Note.—No article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, will pay a less rate of duty than the iron or steel wire from which it is made either wholly or in part.

Iron or steel wire cloths, and iron or steel wire nettings made in meshes of any form, will pay a duty equal in amount to that imposed on the wire used in the manufacture, and 2 cents per pound in addition thereto.

Iron or steel wire coated with zinc or tin, or any other metal (except fence-wire and iron or steel, flat, with longitudinal ribs, for the manufacture of fencing), will pay $\frac{1}{2}$ cent per pound in addition to the rate imposed on the wire of which it is made.

Iron wire rope and wire strand, 1 cent per pound in addition to the rate imposed on the wire of which it is made.

METALS AND MANUFACTURES THEREOF—*continued*.IRON AND STEEL—*continued*.*Wire—continued.*

Steel wire rope and wire strand, 2 cents per pound in addition to the rate imposed on the wire of which they or either of them are made.

Card-wire for the manufacture of card clothing,
35 per cent. *ad valorem*.

Note.—All iron or steel wire valued at more than 4 cents per pound will pay a duty of not less than 45 per cent. *ad valorem*.

General Provisions as to Iron and Steel :

No allowance or reduction of duty is to be made in respect of any description of iron or steel, or manufacture thereof, on account of partial loss or damage resulting from rust or discolouration.

All cast and malleable metal produced from iron or its ores, of whatever description or form, and without regard to the percentage of carbon contained therein (except malleable iron castings), will be classed as steel.

No article not specially provided for in the tariff, wholly or partly manufactured from tin plate, terne plate, or sheet, plate, hoop, band or scroll iron or steel, or of which either of such descriptions of iron or steel is the material of chief value, is to pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

Iron or steel bars or rods of whatever shape or section, which are cold rolled, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, will pay 4 cent per pound in addition to the foregoing rates. All strips, plates, or sheets of iron or steel of whatever shape, other than the polished, planished, or glanced sheet-iron or sheet-steel above provided for, which are cold rolled, cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish, or polish better than the grade of cold rolled, smooth only, will pay 1½ cents per pound additional to the rates on plates, strips, or sheets of iron or steel of common or black finish. Steel circular saw plates will pay 1 cent per pound in addition to the rate provided for steel saw plates.

Manufactures of Iron and Steel :

Anchors, or parts thereof, of iron or steel, mill-irons and mill-cranks of wrought iron, and wrought iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing 25 pounds or more each - - - - - 1½ cents per pound.

Axles, or parts thereof, axle-bars, axle-blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture - - - - - 2 cents per pound.

Note.—When iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they will be dutiable at the same rate as the wheels in which they are fitted.

Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture,
2½ cents per pound.

Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel - - - - - 2½ cents per pound.

METALS AND MANUFACTURES THEREOF—*continued.*IRON AND STEEL—*continued.**Manufactures of Iron and Steel—continued.*

Boiler or other tubes, pipes, flues, and stays of wrought iron or steel,
2½ cents per pound.

Bolts, with or without threads or nuts, or bolt-blanks, and finished
hinges, or hinge-blanks, whether of iron or steel,
2¼ cents per pound.

Card-clothing, manufactured from tempered steel wire,
50 cents per square foot.

Ditto, all other - - - - - 25 cents per square foot.

Cast-iron pipe of every description - - - ½ cent per pound.

Cast-iron vessels, plates, stove-plates, andirons, sad-irons, tailors' irons,
hatters' irons, and castings of iron, not specially provided for,
1½ cents per pound.

Malleable iron castings not specially provided for,
1¾ cents per pound.

Cast hollow ware, coated, glazed, or tinned - - 3 cents per pound.

Chain or chains of all kinds, made of iron or steel :

Not less than ¾-inch in diameter - - - 1⅞ cents per pound.

Less than ¾-inch and not less than ⅝-inch in diameter,
1⅞ cents per pound.

Less than ⅝-inch in diameter - - - - - 2½ cents per pound.

Note.—No chain or chains of any description are to pay a lower rate of
duty than 45 per cent. *ad valorem.*

Cutlery :

Penknives, or pocket knives of all kinds, or parts thereof, and erasers,
or parts thereof, wholly or partly manufactured :

Valued at not more than 50 cents per dozen,
12 cents per dozen, and 50 per cent. *ad valorem.*

Valued at more than 50 cents per dozen and not exceeding
1 dollar 50 cents per dozen,
50 cents per dozen, and 50 per cent. *ad valorem.*

Valued at more than 1 dollar 50 cents per dozen and not exceeding
3 dollars per dozen,
1 dollar per dozen, and 50 per cent. *ad valorem.*

Valued at more than 3 dollars per dozen,
2 dollars per dozen, and 50 per cent. *ad valorem.*

Razors and razor blades, finished or unfinished :

Valued at less than 4 dollars per dozen,
1 dollar per dozen, and 30 per cent. *ad valorem.*

Valued at 4 dollars or more per dozen,
1 dollar 75 cents per dozen, and 30 per cent. *ad valorem.*

Swords, sword blades, and side arms - - 35 per cent. *ad valorem.*

METALS AND MANUFACTURES THEREOF—*continued.*IRON and STEEL—*continued.**Cutlery—continued.*

Table-knives, forks, steels, and all butchers', hunting, kitchen, bread, butter, vegetable, fruit cheese, plumbers', painters' palette, and artists' knives of all sizes, finished or unfinished :

Valued at not more than 1 dollar per dozen pieces,
10 cents per dozen, and 30 per cent. *ad valorem.*

Valued at more than 1 dollar and not more than 2 dollars,
35 cents per dozen, and 30 per cent. *ad valorem.*

Valued at more than 2 dollars and not more than 3 dollars,
40 cents per dozen, and 30 per cent. *ad valorem.*

Valued at more than 3 dollars and not more than 8 dollars,
1 dollar per dozen, and 30 per cent. *ad valorem.*

Valued at more than 8 dollars,
2 dollars per dozen, and 30 per cent. *ad valorem.*

Carving and cooks' knives and forks of all sizes, finished or unfinished :

Valued at not more than 4 dollars per dozen pieces,
1 dollar per dozen, and 30 per cent. *ad valorem.*

Valued at more than 4 dollars and not more than 8 dollars,
2 dollars per dozen pieces, and 30 per cent. *ad valorem.*

Valued at more than 8 dollars and not more than 12 dollars,
3 dollars per dozen pieces, and 30 per cent. *ad valorem.*

Valued at more than 12 dollars,
5 dollars per dozen pieces, and 30 per cent. *ad valorem.*

Files, file-blanks, rasps, and floats, of all cuts and kinds :

Four inches in length and under - - - 35 cents per dozen.

Over 4 inches and under 9 inches in length - - 75 cents per dozen.

Nine inches in length and under 14 inches,
1 dollar 30 cents per dozen.

Fourteen inches in length and over - - - 2 dollars per dozen.

Fire Arms :

Muskets and sporting rifles - - - 25 per cent. *ad valorem.*

Double-barrelled, sporting, breech-loading shot guns :

Valued at not more than 6 dollars each,
1 dollar 50 cents each, and 35 per cent. *ad valorem.*

Valued at more than 6 dollars and not more than 12 dollars each,
4 dollars each, and 35 per cent. *ad valorem.*

Valued at more than 12 dollars each,
6 dollars each, and 35 per cent. *ad valorem.*

Single barrel breech-loading shot guns,
1 dollar each, and 35 per cent. *ad valorem.*

Revolving pistols valued at not more than 1 dollar 50 cents each,
40 cents each, and 35 per cent. *ad valorem.*

Ditto, valued at more than 1 dollar 50 cents,
1 dollar each, and 35 per cent. *ad valorem.*

Iron or steel sheets, plates, wares, or articles, enamelled or glazed with vitreous glasses - - - 45 per cent. *ad valorem.*

Iron or steel sheets, plates, wares, or articles, enamelled or glazed as above with more than one colour, or ornamented - 50 per cent. *ad valorem.*

METALS AND MANUFACTURES THEREOF—*continued.*IRON and STEEL—*continued.**Nails, Spikes, Tacks, and Needles:*

Cut nails and cut spikes of iron or steel 1 cent per pound.

Horseshoe nails, hob nails, and all other wrought iron or steel nails
not specially provided for 4 cents per pound.

Wire nails made of wrought iron or steel:

Of and above 2 inches in length, and not lighter than number
twelve wire gauge 2 cents per pound.

From 1 inch to 2 inches in length, and lighter than number
twelve and not lighter than number sixteen wire gauge,
2½ cents per pound.

Shorter than 1 inch and lighter than number sixteen wire gauge,
4 cents per pound.

Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought
iron or steel 1½ cents per pound.

Cut tacks, brads, or sprigs, not exceeding 16 ounces to the thousand,
2¼ cents per thousand.

Ditto, exceeding 16 ounces to the thousand . . . 2¾ cents per pound.

Needles for knitting or sewing machines, crochet needles, and tape
needles, and bodkins of metal 35 per cent. *ad valorem*.

Needles, knitting, and all others not specially provided for,
25 per cent. *ad valorem*.

Steel plates engraved, stereotype plates, electro-type plates, and plates of
other materials, engraved or lithographed, for printing,
25 per cent. *ad valorem*.

Railway fish-plates or splice-bars, made of iron or steel, 1 cent per pound.

Rivets of iron or steel 2½ cents per pound.

Saws:

Cross-cut saws 8 cents per linear foot.

Mill, pit, and drag-saws, not over 9 inches wide,
10 cents per linear foot.

Ditto, over 9 inches wide 15 cents per linear foot.

Circular saws 30 per cent. *ad valorem*.

Hand, back, and all other saws, not specially provided for,
40 per cent. *ad valorem*.

Screws, commonly called wood-screws:

More than 2 inches in length 5 cents per pound.

Over 1 inch and not more than 2 inches in length, 7 cents per pound.

Over ½ inch and not more than 1 inch in length . 10 cents per pound.

One-half inch and less in length 14 cents per pound.

Wheels, or parts thereof, made of iron or steel, and steel-tired wheels
for railway purposes, whether wholly or partly finished, and iron or steel
locomotive, car, or other railway tires or parts thereof, wholly or partly
manufactured 2½ cents per pound.

Ingots, cogged ingots, blooms, or blanks for the same, without regard to
the degree of manufacture 1¾ cents per pound.

Note.—When wheels or parts thereof, of iron or steel, are imported with
iron or steel axles fitted in them, the wheels and axles together are dutiable
at the same rate as is provided for the wheels when imported separately.

METALS AND MANUFACTURES THEREOF—*continued.**Miscellaneous Metals and Manufactures of:*

Aluminium or aluminum, in crude form, and alloys of any kind in which aluminum is the component material of chief value,
15 cents per pound.

Antimony, as regulus or metal - - - ¾ cent per pound.

Argentine, albata, or German silver, unmanufactured,
25 per cent. *ad valorem*.

Brass, in bars or pigs, old brass, clippings from brass or Dutch-metal, and old sheathing, or yellow metal, fit only for remanufacture,
1½ cents per pound.

Bronze powder - - - - - 12 cents per pound.

Bronze or Dutch-metal, or aluminum, in leaf,
8 cents per package of 100 leaves.

Copper:

Copper imported in the form of ores, on the fine copper contained therein - - - - - ½ cent per pound.

Old copper, fit only for remanufacture, clippings from new copper, and all composition metal of which copper is a component material of chief value, not specially provided for - - - 1 cent per pound.

Regulus of copper and black or coarse copper, and copper cement, on the fine copper contained therein - - - 1 cent per pound.

Copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, not specially provided for - 1½ cents per pound.

Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms; also sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized - - - 35 per cent. *ad valorem*.

Gold and Silver:

Bullions and metal thread of gold, silver, or other metals, not specially provided for - - - - - 30 per cent. *ad valorem*.

Gold leaf - - - - - 2 dollars per package of 500 leaves.

Silver leaf - - - - - 75 cents per package of 500 leaves.

Lead:

Lead ore and lead dross - - - - - 1½ cents per pound.

Note.—Silver ore and all other ores containing lead will pay a duty of 1½ cents per pound on the lead contained therein, according to sample and assay at the port of entry.

Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured,
2 cents per pound.

Lead in sheets, pipes, shot, glaziers' lead, and lead wire,
2½ cents per pound.

Metallic mineral substances in a crude state and metals unwrought, not specially provided for - - - - - 20 per cent. *ad valorem*.

Mica - - - - - 35 per cent. *ad valorem*.

METALS AND MANUFACTURES THEREOF—*continued.*

Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value	- - - - -	10 cents per pound.
Pens, metallic, except gold pens	- - - - -	12 cents per gross.
Pen-holder tips, pen-holders or parts thereof, and gold pens,		30 per cent. <i>ad valorem</i> .
Pins, metallic, solid-head or other, including hair-pins, safety pins, and hat, bonnet, shawl, and belt pins	- - - - -	30 per cent. <i>ad valorem</i> .
Quicksilver	- - - - -	10 cents per pound.
<i>Note.</i> —The flasks, bottles, or other vessels in which quicksilver is imported are subject to the same rate of duty as they would be subject to if imported empty.		
Type-metal, for the lead contained therein	- - - - -	1½ cents per pound.
New types	- - - - -	25 per cent. <i>ad valorem</i> .
Tin : On and after 1st July 1893, the duty on cassiterite or black oxide of tin, and upon bar, block, and pig tin, will be	- - - - -	4 cents per pound.
<i>Note.</i> —All imported cassiterite, bar, block, and pig tin will be admitted free of duty after 1st July 1895, unless it shall be made to appear to the satisfaction of the President of the United States that the product of the mines of the United States shall have exceeded 5,000 tons of cassiterite, and bar, block, and pig tin in any one year prior to that date.		
<i>Watches :</i>		
Chronometers, box or ship's, and parts thereof	- - - - -	10 per cent. <i>ad valorem</i>
Watches, parts of watches, watch cases, watch movements, and watch-glasses, whether separately packed or otherwise,		25 per cent. <i>ad valorem</i> .
<i>Zinc or Spelter :</i>		
Zinc in blocks or pigs	- - - - -	1¾ cents per pound.
Zinc in sheets	- - - - -	2½ cents per pound.
Zinc, old and worn out, fit only to be remanufactured,		1¼ cents per pound.
Manufactures, articles or wares, not specially enumerated or provided for, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, zinc, gold, silver, platinum, aluminum, or any other metal, and whether partly or wholly manufactured	- - - - -	45 per cent. <i>ad valorem</i> .

WOOD, AND MANUFACTURES OF.

Timber, hewn and sawed, and timber used for spars and in building wharves,		10 per cent. <i>ad valorem</i> .
Timber, squared or sided, not specially provided for	- ½ cent per cubic foot.	
Sawed boards, plank, deals, and other lumber of hemlock, white wood, sycamore, white pine and bass-wood,		1 dollar per 1,000 feet board measure.
Sawed lumber, not specially provided for,		2 dollars per 1,000 feet board measure.
When lumber of any sort is planed or finished, in addition to the rates above provided, there will be levied and paid for each side so planed or finished 50 cents per 1,000 feet board measure ; if planed on one side		

WOOD, AND MANUFACTURES OF—*continued.*

and tongued and grooved, 1 dollar per 1,000 feet board measure ; and if planed on two sides, and tongued and grooved, 1 dollar 50 cents per 1,000 feet board measure.

Provided, That in case any foreign country shall impose an export duty upon pine, spruce, elm, or other logs, or upon stave bolts, shingle wood, or heading blocks exported to the United States from such country, then the duty upon the sawed lumber herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this Act.

Cedar : On and after 1st March 1891, paving posts, railroad ties, and telephone and telegraph poles of cedar, will be dutiable at 20 per cent. *ad valorem.*

Sawed boards, plank, deals, and all forms of sawed cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods not further manufactured than sawed.

15 per cent. *ad valorem*

Veneers of wood, and wood unmanufactured, not specially provided for, 20 per cent. *ad valorem.*

Pine clapboards - - - - - 1 dollar per 1,000.

Spruce clapboards - - - - - 1 dollar 50 cents per 1,000.

Hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough hewn or sawed only, 20 per cent. *ad valorem.*

Laths - - - - - 15 cents per 1,000 pieces.

Pickets and palings - - - - - 10 per cent. *ad valorem.*

White pine shingles - - - - - 20 cents per 1,000.

All other shingles - - - - - 30 cents per 1,000.

Staves of wood of all kinds - - - - - 10 per cent. *ad valorem.*

Casks and barrels (empty), sugar-box shooks, and packing-boxes and packing-box shooks, of wood, not specially provided for, 30 per cent. *ad valorem.*

Chair cane or reeds wrought or manufactured from rattans or reeds, and whether round, square, or in any other shape, 10 per cent. *ad valorem.*

House or cabinet furniture, of wood, wholly or partly finished, manufactures of wood, or of which wood is the component material of chief value, not specially provided for : - - - 35 per cent. *ad valorem.*

SUGAR.

All sugars above number 16 Dutch standard in colour - $\frac{1}{2}$ cent per pound.

Sugars above number 16 Dutch standard in colour will pay $\frac{1}{10}$ cent per pound in addition to the rate above provided for, when exported from, or the product of any country when and so long as such country pays or shall hereafter pay, directly or indirectly, a bounty on the exportation of any sugar which may be included in this grade which is greater than is paid on raw sugars of a lower saccharine strength.

Sugar candy and all confectionery, including chocolate confectionery, made wholly or in part of sugar, valued at 12 cents or less per pound.

5 cents per pound.

SUGAR—*continued*.

Sugars after being refined, when tintured, coloured, or in any way adulterated - - - - - 5 cents per pound.

All other confectionery, including chocolate confectionery, not specially provided for - - - - - 50 per cent. *ad valorem*.

Glucose, or grape sugar - - - - - $\frac{3}{4}$ cent. per pound.

On and after 1st July 1891 and until 1st July 1905, there will be paid, from any moneys in the Treasury not otherwise appropriated, to the producer of sugar from beets, sorghum, or sugar-cane grown within the United States, or from maple sap produced within the United States, and testing not less than 90 degrees by the polariscope, a bounty of 2 cents per pound; and upon such sugar testing less than 90 degrees by the polariscope, and not less than 80 degrees, a bounty of $1\frac{1}{4}$ cents per pound—under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

No bounty shall be paid to any person engaged in refining sugars which have been imported into the United States, or produced in the United States upon which the bounty has already been paid or applied for, nor to any person unless he shall have first been licensed as provided by the Act, and only upon sugar produced by such person from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States.

No bounty shall be allowed or paid to any person licensed as aforesaid in any one year upon any quantity of sugar less than 500 pounds.

Machinery purchased abroad and erected in a beet-sugar factory and used in the production of raw sugar in the United States from beets produced therein will be admitted duty free until 1st July 1892.

Note.—The provisions of this Act providing terms for the admission of imported sugars and molasses and for the payment of a bounty on sugars of domestic production take effect on the 1st April 1891.

TOBACCO AND MANUFACTURES OF.

Leaf tobacco suitable for cigar wrappers:

Not stemmed - - - - - 2 dollars per pound.

Stemmed - - - - - 2 dollars 75 cents per pound.

Note.—If any portion of any tobacco imported in any bale, box, or package, or in bulk shall be suitable for cigar-wrappers, the entire quantity of tobacco contained in such bale, box, or package, or bulk shall be dutiable at the above rates.

All other tobacco in leaf, unmanufactured and not stemmed,
35 cents per pound.

Ditto - - ditto - - ditto - stemmed
50 cents per pound.

Tobacco, manufactured, of all descriptions, not specially enumerated or provided for - - - - - 40 cents per pound.

Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented or otherwise, of all descriptions,
50 cents per pound.

Cigars, cigarettes, and cheroots of all kinds,
4 dollars 50 cents per pound and 25 per cent. *ad valorem*.

Note.—Paper cigars and cigarettes, including wrappers, are subject to the same duties as those imposed upon cigars.

AGRICULTURAL PRODUCTS AND PROVISIONS :

Animals, Living :

Horses and mules - - - - -	30 dollars per head.
Horses valued at 150 dollars and over pay a duty of,	30 per cent. <i>ad valorem</i> .
Cattle, more than one year old - - - - -	10 dollars per head.
Ditto, one year old or less - - - - -	2 dollars per head.
Hogs - - - - -	1 dollar 50 cents per head.
Sheep, one year old or more - - - - -	1 dollar 50 cents per head.
Ditto, less than one year old - - - - -	75 cents per head.
All other live animals, not specially provided for,	20 per cent. <i>ad valorem</i> .

Breadstuffs and Farinaceous Substances :

Barley - - - - -	30 cents per bushel of 48 pounds.
Barley-malt - - - - -	45 cents per bushel of 34 pounds.
Barley, pearled, patent, or hulled - - - - -	2 cents per pound.
Buckwheat - - - - -	15 cents per bushel of 48 pounds.
Corn or maize - - - - -	15 cents per bushel of 56 pounds.
Corn meal - - - - -	20 cents per bushel of 48 pounds.
Macaroni, vermicelli, and all similar preparations, - - - - -	2 cents per pound.
Oats - - - - -	15 cents per bushel.
Oatmeal - - - - -	1 cent per pound.
Rice, cleaned - - - - -	2 cents per pound.
Ditto, uncleaned - - - - -	1½ cents per pound.
Paddy - - - - -	¾ cent per pound.
Rice-flour, rice-meal, and rice, broken, which will pass through a sieve known commercially as number 12 wire sieve - - - - -	¼ cent per pound.
Rye - - - - -	10 cents per bushel.
Rye-flour - - - - -	½ cent per pound.
Wheat - - - - -	25 cents per bushel.
Wheat-flour - - - - -	25 per cent <i>ad valorem</i> .

Dairy Products :

Butter, and substitutes therefor - - - - -	6 cents per pound.
Cheese - - - - -	6 cents per pound.
Milk, fresh - - - - -	5 cents per gallon.
Milk, preserved or condensed, including weight of packages.	3 cents per pound.
Sugar of milk - - - - -	8 cents per pound.

AGRICULTURAL PRODUCTS AND PROVISIONS—*continued*.*Farm and Field Products:*

Beans	40 cents per bushel of 60 pounds.
Beans, pease, and mushrooms, prepared or preserved, in tins, jars, bottles, or otherwise	40 per cent. <i>ad valorem</i> .
Broom-corn	8 dollars per ton.
Cabbages	3 cents each.
Cider	5 cents per gallon.
Eggs	5 cents per dozen.
Eggs, yolk of	25 per cent. <i>ad valorem</i> .
Hay	4 dollars per ton.
Honey	20 cents per gallon.
Hops	15 cents per pound.
Onions	40 cents per bushel.
Pease, green, in bulk or in barrels, sacks, or similar packages,	40 cents per bushel of 60 pounds.
Pease, dried	20 cents per bushel.
Split pease	50 cents per bushel of 60 pounds
Pease in cartons, papers, or other small packages	1 cent per pound.
Plants, trees, shrubs, and vines of all kinds, commonly known as nursery stock, not specially provided for	20 per cent. <i>ad valorem</i> .
Potatoes	25 cents per bushel of 60 pounds.

Seeds:

Castor beans or seeds	50 cents per bushel of 50 pounds.
Flaxseed or linseed, poppy seed, and other oil seeds, not specially provided for	30 cents per bushel of 56 pounds.
Garden seeds, agricultural seeds, and other seeds, not specially provided for	20 per cent. <i>ad valorem</i> .
Vegetables of all kinds, prepared or preserved, including pickles and sauces of all kinds, not specially provided for,	45 per cent. <i>ad valorem</i> .
Vegetables in their natural state, not specially provided for.	25 per cent. <i>ad valorem</i> .
Straw	30 per cent. <i>ad valorem</i> .
Teazles	30 per cent. <i>ad valorem</i> .

Fish:

Anchovies and sardines, packed in oil or otherwise, in tin boxes:

Measuring not more than 5 inches long, 4 inches wide, and 3½ inches deep	10 cents per whole box.
In half boxes, measuring not more than 5 inches long, 4 inches wide, and 1½ inches deep	5 cents each.

AGRICULTURAL PRODUCTS AND PROVISIONS—*continued.**Fish*—*continued.*Anchovies and sardines, packed in oil, &c.—*continued.*

In quarter-boxes, measuring not more than $4\frac{3}{4}$ inches long,
 $3\frac{1}{2}$ inches wide, and $1\frac{1}{4}$ inches deep - - - $2\frac{1}{2}$ cents each.

When imported in any other form - 40 per cent. *ad valorem.*

Fish, pickled, in barrels or half barrels, and mackerel or salmon, pickled
 or salted - - - - - 1 cent. per pound.

Fish, smoked, dried, salted, pickled, frozen, packed in ice, or otherwise
 prepared for preservation, and fresh fish, not specially provided for,
 $\frac{1}{2}$ cent per pound.

Herrings, pickled or salted - - - - - $\frac{1}{2}$ cent per pound.

Ditto, fresh - - - - - $\frac{1}{4}$ cent per pound.

Fish in cans or packages made of tin or other material, except ancho-
 vies and sardines and fish packed in any other manner, not specially
 enumerated or provided for - - - 30 per cent. *ad valorem.*

Note.—Cans or packages made of tin or other metal, containing shell fish
 admitted free of duty, not exceeding one quart in contents, are subject to a
 duty of 8 cents per dozen cans or packages; and when exceeding one quart,
 are subject to an additional duty of 4 cents per dozen for each additional
 half quart or fractional part thereof; but until 30th June 1891 such cans or
 packages will be admitted at existing rates.

Fruits and Nuts:

Fruits:

Apples, green or ripe - - - - - 25 cents per bushel.

Apples, dried, dessicated, evaporated, or prepared in any manner,
 and not otherwise provided for - - - 2 cents per pound.

Grapes - 60 cents per barrel of three cubic feet capacity or
 fractional part thereof.

Plums, and prunes - - - - - 2 cents per pound.

Figs - - - - - $2\frac{1}{2}$ cents per pound.

Oranges, lemons, and limes:

In packages of capacity of $1\frac{1}{4}$ cubic feet or less,
 13 cents per package.

In packages of capacity exceeding $1\frac{1}{4}$ cubic feet and not
 exceeding $2\frac{1}{2}$ cubic feet - - - 25 cents per package.

In packages of capacity exceeding $2\frac{1}{2}$ cubic feet and not
 exceeding 5 cubic feet - - - 50 cents per package.

In packages of capacity exceeding 5 cubic feet, for every
 additional cubic foot or fractional part thereof, 10 cents.

In bulk - - - - - 1 dollar 50 cents per 1,000.

On the boxes or barrels containing such oranges, lemons, or
 limes, in addition to the above duties,
 30 per cent. *ad valorem.*

 AGRICULTURAL PRODUCTS AND PROVISIONS—*continued*.

*Fruits and Nuts—continued.**Fruits—continued.*

Raisins - - - - - 2½ cents per pound.

Comfits, sweetmeats, and fruits preserved in sugar, syrup,
molasses, or spirits not specially provided for, and jellies of all
kinds - - - - - 35 per cent. *ad valorem*.

Fruits preserved in their own juices - 30 per cent. *ad valorem*.

Orange-peel and lemon-peel, preserved or candied,
2 cents per pound.

Nuts:

Almonds, not shelled - - - - - 5 cents per pound.

Clear almonds, shelled - - - - - 7½ cents per pound.

Filberts and walnuts of all kinds, not shelled, 3 cents per pound.

Ditto, shelled - - - - - 6 cents per pound.

Peanuts or ground beans, unshelled - - - 1 cent per pound.

Ditto, shelled - - - - - 1½ cents per pound.

Nuts of all kinds, shelled or unshelled, not specially provided for,
1½ cents per pound.

Meat Products:

Bacon and hams - - - - - 5 cents per pound.

Beef, mutton, and pork - - - - - 2 cents per pound.

Meats of all kinds, prepared or preserved, not specially provided for,
25 per cent. *ad valorem*.

Extract of meat, not specially provided for - - 35 cents per pound.

Fluid extract of meat - - - - - 15 cents per pound.

Lard - - - - - 2 cents per pound.

Poultry, live - - - - - 3 cents per pound.

Ditto, dressed - - - - - 5 cents per pound.

Tallow - - - - - 1 cent per pound.

Wool grease, including that known commercially as *degras* or brown
wool grease - - - - - ½ cent per pound.

Miscellaneous Products:

Chicory-root, burnt or roasted, ground or granulated, or in rolls, or
otherwise prepared, and not specially provided for,
2 cents per pound.

Chocolate (other than chocolate confectionery and chocolate com-
mercially known as sweetened chocolate) - - - 2 cents per pound.

 AGRICULTURAL PRODUCTS AND PROVISIONS—*continued.*

Miscellaneous Products—continued.

Cocoa, prepared or manufactured, not specially provided for,
2 cents per pound.

Cocoa-butter or cocoa-butterine - - - - - 3½ cents per pound.

Dandelion-root and acorns prepared, and other articles used as coffee,
or as substitutes for coffee, not specially provided for,
1½ cents per pound.

Salt :

Salt in bags, sacks, barrels, or other packages - 12 cents per 100 pounds.

Ditto, in bulk - - - - - 8 cents per 100 pounds

Note.—Imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted. Exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt used in curing such exported meats, in amounts not less than 100 dollars.

Starch, including all preparations, from whatever substance produced, fit for use as starch - - - - - 2 cents per pound.

Dextrine, burnt starch, gum substitute, or British gum,
1½ cents per pound.

Mustard, ground or preserved, in bottles or otherwise,
10 cents per pound.

Spices, ground or powdered, not specially provided for,
4 cents per pound.

Cayenne pepper, unground - - - - - 2½ cents per pound.

Sage - - - - - 3 cents per pound.

Vinegar - - - - - 7½ cents per gallon.

Note.—The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

There shall be allowed on the imported tin-plate used in the manufacture of cans, boxes, packages, and all articles of tin ware exported, either empty or filled with domestic products, a drawback equal to the duty paid on such tin-plate, less 1 per cent. of such duty, which shall be retained for the use of the United States.

SPIRITS, WINES, AND OTHER BEVERAGES.

Spirits :

Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for,

2 dollars 50 cents per proof gallon.

Note.—Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons will be forfeited. The Secretary of the Treasury may, in his discretion, authorise the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.

Compounds or preparations of which distilled spirits are a component part of chief value, not specially provided for, will pay a duty not less than that imposed upon distilled spirits.

Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for - 2 dollars 50 cents per proof gallon.

No lower rate or amount of duty is to be levied on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it is to be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than 1 dollar 50 cents per gallon.

Bay-rum or bay-water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof,
1 dollar 50 cents per gallon.

Wines :

Champagne and all other sparkling wines :

In bottles containing each not more than 1 quart and and more than 1 pint - - - - - 8 dollars per dozen.

Containing not more than 1 pint each and more than $\frac{1}{2}$ pint, - - - - - 4 dollars per dozen.

Containing $\frac{1}{2}$ pint each or less - - - - - 2 dollars per dozen.

In bottles or other vessels containing more than 1 quart each, in addition to 8 dollars per dozen bottles, on the quantity in excess of 1 quart - - - - - 2 dollars 50 cents per gallon.

Still wines, including ginger wine or ginger cordial and vermouth :

In casks - - - - - 50 cents per gallon.

In bottles or jugs, per case of 1 dozen bottles or jugs, containing each not more than 1 quart and more than 1 pint, or 24 bottles or jugs containing each not more than 1 pint - 1 dollar 60 cents per case.

Note.—Any excess beyond the above quantities found in such bottles or jugs will be subject to a duty of 5 cents per pint or fractional part thereof, but no separate or additional duty will be assessed on the bottles or jugs. Any wines, ginger-cordial, or vermouth imported containing more than

SPIRITS, WINES, AND OTHER BEVERAGES—*continued.**Wines—continued.*Still wines, including ginger wine, &c.—*continued.*

24 per cent. of alcohol will be forfeited. No constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits will be made. Wines, cordials, brandy, and other spirituous liquors, imported in bottles or jugs are to be packed in packages containing not less than 1 dozen bottles or jugs in each package; and all such bottles or jugs will pay an additional duty of 3 cents for each bottle or jug unless specially provided for.

Ale, porter, and beer, in bottles or jugs - - - 40 cents per gallon.

Note.—No separate or additional duty is to be assessed on the bottles or jugs.

Ditto, otherwise than in bottles or jugs - - - 20 cents per gallon.

Malt, extract, fluid, in casks - - - 20 cents per gallon.

Ditto, in bottles or jugs - - - 40 cents per gallon.

Ditto, solid or condensed - - - 40 per cent. *ad valorem*.

Cherry juice and prune juice, or prune wine, and other fruit juice, not specially provided for, containing not more than 18 per cent. of alcohol - - - 60 cents per gallon.

Ditto, containing more than 18 per cent. of alcohol,
2 dollars 50 cents. per proof gallon.

Ginger-ale, ginger-beer, lemonade, soda-water, and other similar waters in plain green or coloured moulded or pressed glass bottles :

Containing each not more than $\frac{1}{4}$ pint - - - 13 cents per dozen.

Containing more than $\frac{1}{4}$ pint each and not more than $1\frac{1}{2}$ pints,
26 cents per dozen.

Note.—No separate or additional duty is to be assessed on the bottles.

Ditto, if imported otherwise than in plain green or coloured moulded or pressed glass bottles, or in such bottles containing more than $1\frac{1}{2}$ pint each - - - 50 cents per gallon.⁸

Note.—In addition to the foregoing rate, duty is to be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.

All mineral waters, and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for, in green or coloured glass bottles, containing not more than 1 pint,
16 cents per dozen bottles.

Ditto, containing more than 1 pint and not more than 1 quart,
25 cents per dozen bottles.

Note.—No separate duty is to be assessed upon the bottles.

Ditto, if imported otherwise than in plain green or coloured glass bottles, or if imported in such bottles containing more than 1 quart,
20 cents per gallon.

Note.—In addition to the foregoing rate, duty is to be collected upon the bottles or other covering at the same rates that would be charged if imported empty or separately.

COTTON MANUFACTURES.

Cotton thread, yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by grouping or twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, except spool-thread of cotton, hereinafter provided for :

Valued at not exceeding 25 cents per pound	- 10 cents per pound.
Valued at over 25 cents per pound, and not exceeding 40 cents per pound	- 18 cents per pound.
Valued at over 40 cents per pound, and not exceeding 50 cents per pound	- 23 cents per pound.
Valued at over 50 cents per pound, and not exceeding 60 cents per pound	- 28 cents per pound.
Valued at over 60 cents per pound, and not exceeding 70 cents per pound	- 33 cents per pound.
Valued at over 70 cents per pound, and not exceeding 80 cents per pound	- 38 cents per pound.
Valued at over 80 cents per pound, and not exceeding 1 dollar per pound	- 48 cents per pound.
Valued at over 1 dollar per pound	- 50 per cent. <i>ad valorem</i> .

Spool-thread of cotton :

Containing on each spool not exceeding 100 yards of thread,	7 cents per dozen.
Exceeding 100 yards on each spool, for every additional 100 yards of thread or fractional part thereof	- 7 cents per dozen spools.
Cotton cloth not bleached, dyed, coloured, stained, painted, or printed, and not exceeding 50 threads to the square inch, counting the warp and filling	- 2 cents per square yard.
Ditto, bleached	- 2½ cents per square yard.
Ditto, dyed, coloured, stained, painted, or printed,	4 cents per square yard.
Cotton cloth not bleached, dyed, coloured, stained, painted, or printed, exceeding 50 and not exceeding 100 threads to the square inch, counting the warp and filling	- 2½ cents per square yard.
Ditto, bleached	- 3 cents per square yard.
Ditto, dyed, coloured, stained, painted, or printed,	4 cents per square yard.
Cotton cloth not exceeding 100 threads to the square inch, counting the warp and filling, not bleached, dyed, coloured, stained, painted, or printed, valued at over 6½ cents per square yard ; bleached, valued at over 9 cents per square yard ; and dyed, coloured, stained, painted, or printed, valued at over 12 cents per square yard,	35 per cent. <i>ad valorem</i> .
Cotton cloth not bleached, dyed, coloured, stained, painted, or printed, exceeding 100 and not exceeding 150 threads to the square inch, counting the warp and filling	- 3 cents per square yard.
Ditto, bleached	- 4 cents per square yard.
Ditto, dyed, coloured, stained, painted, or printed,	5 cents per square yard.

COTTON MANUFACTURES—*continued.*

Cotton cloth exceeding 100 and not exceeding 150 threads to the square inch, counting the warp and filling, not bleached, dyed, coloured, stained, painted, or printed, valued at over $7\frac{1}{2}$ cents per square yard; bleached, valued at over 10 cents per square yard; dyed, coloured, stained, painted, or printed, valued at over $12\frac{1}{2}$ cents per square yard, 40 per cent. *ad valorem*.

Cotton cloth not bleached, dyed, coloured, stained, painted, or printed, exceeding 150 and not exceeding 200 threads to the square inch, counting the warp and filling - - - $3\frac{1}{2}$ cents per square yard.

Ditto, bleached - - - - - $4\frac{1}{2}$ cents per square yard.

Ditto, dyed, coloured, stained, painted, or printed, $5\frac{1}{2}$ cents per square yard.

Cotton cloth exceeding 150 and not exceeding 200 threads to the square inch, counting the warp and filling, not bleached, dyed, coloured, stained, painted, or printed, valued at over 8 cents per square yard; bleached, valued at over 10 cents per square yard; dyed, coloured, stained, painted, or printed, valued at over 12 cents per square yard, 45 per cent. *ad valorem*.

Cotton cloth not bleached, dyed, coloured, stained, painted, or printed, exceeding 200 threads to the square inch, counting the warp and filling, $4\frac{1}{2}$ cents per square yard.

Ditto, bleached - - - - - $5\frac{1}{2}$ cents per square yard.

Ditto, dyed, coloured, stained, painted, or printed, $6\frac{1}{2}$ cents per square yard.

All such cotton cloths not bleached, dyed, coloured, stained, painted, or printed, valued at over 10 cents per square yard; bleached, valued at over 12 cents per square yard, and dyed, coloured, stained, painted, or printed, valued at over 15 cents per square yard, 45 per cent. *ad valorem*.

Cotton cloth, bleached, dyed, coloured, stained, painted, or printed, containing an admixture of silk, and not otherwise provided for, 10 cents per square yard, and in addition thereto, 35 per cent. *ad valorem*.

Clothing, ready-made, and articles of wearing apparel of every description, handkerchiefs, and neckties or neck wear, composed of cotton or other vegetable fibre, or of which cotton or other vegetable fibre, is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specially provided for - - - 50 per cent. *ad valorem*.

Note.—All such clothing ready-made, and articles of wearing apparel having india-rubber as a component material (not including gloves or elastic articles that are specially provided for) will be subject to a duty of 50 cents per pound, and in addition thereto, 50 per cent. *ad valorem*.

Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fibre:

Not bleached, dyed, coloured, stained, painted, or printed, 10 cents per square yard, and 20 per cent. *ad valorem*.

Bleached - 12 cents per square yard, and 20 per cent. *ad valorem*.

Dyed, coloured, stained, painted, or printed, 14 cents per square yard, and 20 per cent. *ad valorem*.

Note.—None of the articles in this paragraph are to pay a less rate of duty than 40 per cent. *ad valorem*.

COTTON MANUFACTURES—*continued.*

Chenille curtains, table covers, and all goods manufactured of cotton chenille, or of which cotton chenille forms the component material of chief value - - - - - 60 per cent. *ad valorem*.

Stockings, hose, and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fibre, and not otherwise specially provided for, and shirts and drawers composed of cotton, valued at not more than 1 dollar 50 cents per dozen - - - - - 35 per cent. *ad valorem*.

Stockings, hose, and half-hose, selvaged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose, or half-hose, all of the above composed of cotton or other vegetable fibre, finished or unfinished :

Valued at not more than 60 cents per dozen pairs - 20 cents per dozen pairs, and in addition thereto, 20 per cent. *ad valorem*.

Valued at more than 60 cents and not more than 2 dollars per dozen pairs - 50 cents per dozen pairs, and 30 per cent. *ad valorem*.

Valued at more than 2 dollars and not more than 4 dollars per dozen pairs - 75 cents per dozen pairs, and 40 per cent. *ad valorem*.

Valued at more than 4 dollars per dozen pairs,
1 dollar per dozen pairs, and 40 per cent. *ad valorem*.

Shirts and drawers composed of cotton or other vegetable fibre :

Valued at not more than 1 dollar 50 cents per dozen - See above.

Valued at more than 1 dollar 50 cents and not more than 3 dollars per dozen - 1 dollar per dozen, and 35 per cent. *ad valorem*.

Valued at more than 3 dollars and not more than 5 dollars per dozen - 1 dollar 25 cents per dozen, and 40 per cent. *ad valorem*.

Valued at more than 5 dollars and not more than 7 dollars per dozen - 1 dollar 50 cents per dozen, and 40 per cent. *ad valorem*.

Valued at more than 7 dollars per dozen,
2 dollars per dozen, and 40 per cent. *ad valorem*.

*Cotton cords, braids, boot, shoe, and corset lacings - 35 cents per pound.

*Cotton gimps, gallons, webbing, goring, suspenders, and braces, elastic or not - - - - - 40 per cent. *ad valorem*.

*Note.—None of these articles are to pay a less rate of duty than 40 per cent. *ad valorem*.

Cotton damask, in the piece or otherwise - - - 40 per cent. *ad valorem*.

Manufactures of cotton not specially provided for, 40 per cent. *ad valorem*.

FLAX, HEMP, AND JUTE, AND MANUFACTURES OF—

Flax straw	5 dollars per ton.
Flax, not hackled or dressed	1 cent per pound.
Flax, hackled, known as "dressed line"	3 cents per pound.
Tow, of flax or hemp	$\frac{1}{2}$ cent per pound.
Hemp	25 dollars per ton.
Hemp, hackled, known as line of hemp	50 dollars per ton.
Jute yarn	35 per cent. <i>ad valorem</i> .
Cables, cordage, and twine (except binding twine composed wholly or in part of istle or Tampico fibre, manila, sisal grass, or sunn),	1 $\frac{1}{2}$ cents per pound.
Binding twine manufactured in whole or in part from istle or Tampico fibre, manila, sisal grass, or sunn	$\frac{7}{10}$ cent per pound.
Cables and cordage made of hemp	2 $\frac{1}{2}$ cents per pound.
Tarred cables and cordage	3 cents per pound.
Hemp and jute carpets and carpetings	6 cents per square yard.
Burlaps, not exceeding 60 inches in width, of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value (except such as may be suitable for bagging for cotton)	1 $\frac{3}{8}$ cents per pound.
Bags for grain made of burlaps	2 cents per pound.
Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts:	
Valued at 6 cents or less per square yard,	1 $\frac{5}{16}$ cents per square yard.
Valued at more than 6 cents per square yard,	1 $\frac{3}{8}$ cents per square yard.
Flax gill-netting, nets, webs, and seines, when the thread or twine of which they are composed is made of yarn of a number not higher than twenty,	15 cents per pound, and 35 per cent. <i>ad valorem</i> .
Ditto, when made of threads or twines, the yarn of which is finer than number twenty	20 cents per pound, and 45 per cent. <i>ad valorem</i> .
Linen hydraulic hose, made in whole or in part of flax, hemp, or jute,	20 cents per pound
Oil-cloth for floors, stamped, painted, or printed, including linoleum, certicene, cork-carpet, figured or plain, and all other oil-cloth (except silk oil-cloth), and water-proof cloth, not specially provided for:	
Valued at 25 cents or less per square yard,	40 per cent. <i>ad valorem</i> .
Valued above 25 cents per square yard,	15 cents per square yard, and 30 per cent. <i>ad valorem</i> .

FLAX, HEMP, AND JUTE, AND MANUFACTURES OF—*continued.*

Yarns or threads composed of flax or hemp, or of a mixture of either of these substances :

Valued at 13 cents or less per pound - - 6 cents per pound.

Valued at more than 13 cents per pound - 45 per cent. *ad valorem.*

All manufactures of flax or hemp, or of which these substances, or either of them, is the component material of chief value, not specially provided for - - - - - 50 per cent. *ad valorem.*

Note.—Until 1st January 1894, such manufactures of flax containing more than 100 threads to the square inch, counting both warp and filling, will be subject to a duty of 35 per cent. *ad valorem* in lieu of the above rate.

Collars and Cuffs :

Composed entirely of cotton,
15 cents per dozen pieces, and 35 per cent. *ad valorem.*

Composed wholly or partly of linen,
30 cents per dozen pieces, and 40 per cent. *ad valorem.*

Shirts, and all articles of wearing apparel of every description, not specially provided for, composed wholly or in part of linen.

55 per cent. *ad valorem.*

Laces, edgings, embroideries, insertings, neck ruffings, ruchings, trimmings, tuckings, lace window curtains, and other similar tamboured articles, and articles embroidered by hand or machinery, embroidered and hem-stitched handkerchiefs, and articles made wholly or in part of lace, ruffings, tuckings, or ruchings, all of the above-named articles, composed of flax, jute, cotton, or other vegetable fibre, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for,

60 per cent. *ad valorem.*

Note.—Articles of wearing apparel, and textile fabrics, when embroidered by hand or machinery, and whether specially or otherwise provided for, are not to pay a less rate of duty than that fixed by the respective paragraphs and schedules of the tariff upon embroideries of the materials of which they are respectively composed.

All manufactures of jute, or other vegetable fibre, except flax, hemp, or cotton, or of which jute, or other vegetable fibre, except flax, hemp, or cotton, is the component material of chief value, not specially provided for :

Valued at 5 cents or less per pound - - - 2 cents per pound.

Valued above 5 cents per pound - - 40 per cent. *ad valorem.*

WOOL AND MANUFACTURES OF WOOL :

All wools, hair of the camel, goat, alpaca, and other like animals are divided for tariff purposes into the three following classes :

Class 1.—Merino, mestiza, metz, or metis wools, or other wools of Merino blood, immediate or remote, Down clothing wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not mentioned in classes 2 and 3 :

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WOOL AND MANUFACTURES OF WOOL.—*continued.*

Class 2.—Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used; also hair of the camel, goat, alpaca, and other like animals:

Class 3.—Donskoi, native South American, Cordova, Valparaíso, native Smyrna, Russian camel's hair, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere, excepting improved wools hereinafter provided for.

Note.—The standard samples of all wools which are now or may be hereafter deposited in the principal custom-houses of the United States, under the authority of the Secretary of the Treasury, are to be the standards for the classification of wools under the tariff Act.

Whenever wools of class 3 shall have been improved by the admixture of Merino or English blood from their present character as represented by the standard samples, such improved wools shall be classified for duty either as class 1 or as class 2, as the case may be.

Wools of the first class, unwashed	- - - - -	11 cents per pound.
Ditto, ditto, washed	- - - - -	22 cents per pound.
Ditto, ditto, scoured	- - - - -	33 cents per pound.
Wools or hair of the second class	- - - - -	12 cents per pound.
Ditto, ditto, scoured	- - - - -	36 cents per pound.

Wools and camel's hair of the third class:

Valued at 13 cents or less per pound, including charges,
32 per cent. *ad valorem*.

Valued at more than 13 cents per pound, including charges,
50 per cent. *ad valorem*.

Note.—Wools in their natural condition are considered as unwashed: wools which have been washed with water on the sheep's back are considered as washed: wools washed in any other manner than on the sheep's back are considered as scoured wools.

The duty upon wool of the sheep or hair of the camel, goat, alpaca, and other like animals which shall be imported in any other than ordinary condition, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt, or any other foreign substance, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subject—skirted wools, as now imported, excepted. Wools on which a duty is assessed amounting to three times or more than that which would be assessed if said wool was imported unwashed, such duty not to be doubled on account of its being sorted. If any bale or package of wool or hair imported as of any specified class, or claimed by the importer to be dutiable as of any specified class, contains any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package will be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty; and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.

Wools on the skin pay the same rate as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

WOOL AND MANUFACTURES OF WOOL—*continued*.

Noils, shoddy, top waste, slubbing waste, roving waste, ring waste, yarn waste, garnetted waste, and all other wastes composed wholly or in part of wool 30 cents per pound.

Woollen rags, mungo, and flocks 10 cents per pound.

Wools and hair of the camel, goat, alpaca, or other like animals, in the form of roving, roving, or tops, and all wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for, are subject to the same duties as are imposed upon manufactures of wool not specially provided for.

Woollen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals :

Valued at not more than 30 cents per pound,
27½ cents per pound, and 35 per cent. *ad valorem*.

Valued at more than 30 cents and not more than 40 cents per pound,
33 cents per pound, and 35 per cent. *ad valorem*.

Valued at more than 40 cents per pound,
38½ cents per pound, and 40 per cent. *ad valorem*.

Woollen or worsted cloths, shawls, knit fabrics, and all fabrics made on knitting machines or frames, and all manufactures of every description made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, not specially provided for :

Valued at not more than 30 cents per pound,
33 cents per pound, and 40 per cent. *ad valorem*.

Valued at more than 30 and not more than 40 cents per pound,
38½ cents per pound, and 40 per cent. *ad valorem*.

Valued at above 40 cents per pound,
44 cents per pound, and 50 per cent. *ad valorem*.

Blankets, hats of wool, and flannels for underwear, composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals :

Valued at not more than 30 cents per pound,
16½ cents per pound, and 30 per cent. *ad valorem*.

Valued at more than 30 and not more than 40 cents per pound,
22 cents per pound, and 35 per cent. *ad valorem*.

Valued at more than 40 cents and not more than 50 cents per pound,
33 cents per pound, and 35 per cent. *ad valorem*.

Blankets and hats of wool composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animal :

Valued at more than 50 cents per pound,
38½ cents per pound, and 40 per cent. *ad valorem*.

Flannels composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at above 50 cents per pound, will be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description.

WOOL AND MANUFACTURES OF WOOL—*continued.*

Women's and children's dress goods, coat linings, Italian cloths, and goods of similar character or description of which the warp consists wholly of cotton or other vegetable material, with the remainder of the fabric composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, weighing 4 ounces or less per square yard :

Valued at not exceeding 15 cents per square yard,
7 cents per square yard, and 40 per cent. *ad valorem*.

Valued at above 15 cents per square yard,
8 cents per square yard, and 50 per cent. *ad valorem*.

Ditto, ditto, weighing over 4 ounces per square yard,
44 cents per pound, and 50 per cent. *ad valorem*.

Women's and children's dress goods, coat linings, Italian cloth, bunting, and goods of similar description or character composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, and not specially provided for, weighing 4 ounces or less per square yard - 12 cents per square yard, and 50 per cent. *ad valorem*.

Ditto, ditto, weighing over 4 ounces per square yard,
44 cents per pound, and 50 per cent. *ad valorem*.

Ready-made clothing and articles of wearing apparel of every description, made up or manufactured wholly or in part, not specially provided for ; felts not woven and not specially provided for ; plushes and other pile fabrics ; all the foregoing, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals,
49½ cents per pound, and 60 per cent. *ad valorem*.

Cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel, and goods of similar description or used for like purposes, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part - 49½ cents. per pound, and 60 per cent. *ad valorem*.

Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces and embroideries, head nets, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, wrought by hand or braided by machinery ; any of the foregoing, elastic or not, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material - 60 cents per pound, and 60 per cent. *ad valorem*.

Carpets.

Aubusson, Axminster, Moquette, and Chenille, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or description, and Oriental, Berlin, and other similar rugs,
60 cents per square yard, and 40 per cent. *ad valorem*.

Saxony, Wilton, and Tournay velvet, figured or plain, and all carpets or carpeting of like character or description,
60 cents. per square yard, and 40 per cent. *ad valorem*.

Brussels, figured or plain, and all carpets or carpeting of like character or description, 44 cents per square yard, and 40 per cent. *ad valorem*.

Velvet and tapestry velvet, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description - 40 cents per square yard, and 40 per cent. *ad valorem*.

WOOL AND MANUFACTURES OF WOOL—*continued.**Carpets—continued.*

Tapestry Brussels, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise,
28 cents per square yard, and 40 per cent. *ad valorem.*

Treble ingrain, three-ply, and all chain Venetian carpets,
19 cents per square yard, and 40 per cent. *ad valorem.*

Wool Dutch and two-ply ingrain carpets,
14 cents per square yard, and 40 per cent. *ad valorem.*

Druggets and bookings, printed, coloured, or otherwise,
22 cents per square yard, and 40 per cent. *ad valorem.*

Felt carpeting, figured or plain,
11 cents per square yard, and 40 per cent. *ad valorem.*

Carpets and carpeting of wool, flax or cotton, or composed in part of either, not specially provided for - - 50 per cent. *ad valorem.*

Mats, rugs, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for, will pay the duty on carpets or carpetings of like character or description.

SILK AND SILK GOODS.

Silk partially manufactured from cocoons or from waste-silk, and not further advanced or manufactured than carded or combed silk,
50 cents per pound.

Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, except spun silk - - - - - 30 per cent. *ad valorem.*

Spun silk in skeins or cops or on beams - - 35 per cent. *ad valorem.*

Velvets, plushes, or other pile fabrics, containing, exclusive of selvages, less than 75 per cent. in weight of silk,
1 dollar 50 cents per pound, and 15 per cent. *ad valorem.*

Ditto, containing, exclusive of selvages, 75 per cent. or more in weight of silk - - 3 dollars 50 cents per pound, and 15 per cent. *ad valorem.*

Note.—None of the foregoing articles are to pay a less rate of duty than 50 per cent. *ad valorem.*

Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, cords and tassels, elastic or not, buttons, and ornaments, made of silk, or of which silk is the component material of chief value,
50 per cent. *ad valorem.*

Laces and embroideries, handkerchiefs, neck ruffings and ruchings, clothing ready-made, and articles of wearing apparel of every description, including knit goods, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, not specially provided for,
60 per cent. *ad valorem.*

SILK AND SILK GOODS—*continued.*

Ready-made clothing and articles of wearing apparel when composed in part of india-rubber (not including gloves or elastic articles, specially provided for) - - - 8 cents per ounce, and 60 per cent. *ad valorem*.

All manufactures of silk, or of which silk is the component material of chief value, not specially provided for - - - 50 per cent. *ad valorem*.

Note.—Manufactures of which wool, or the hair of the camel, goat, or other like animals is a component material, will be classified as manufactures of wool.

PULP, PAPERS, AND BOOKS.

Pulp and Paper :

Mechanically ground wood pulp, 2 dollars 50 cents per ton dry weight.

Chemical wood pulp, unbleached - - - 6 dollars per ton dry weight.

Ditto, bleached - - - - - 7 dollars per ton dry weight.

Sheathing paper - - - - - 10 per cent. *ad valorem*.

Printing paper, unsized, suitable only for books and newspapers,
15 per cent. *ad valorem*.

Printing paper, sized or glued, suitable only for books and newspapers,
20 per cent. *ad valorem*.

Papers known commercially as copying paper, filtering paper, silver paper, and all tissue paper, white or coloured, made up in copying books, reams, or in any other form,
8 cents per pound, and 15 per cent. *ad valorem*.

Albumenized or sensitized paper - - - 35 per cent. *ad valorem*.

Papers known commercially as surface-coated papers, and manufactures thereof ; card-boards ; lithographic prints from either stone or zinc, bound or unbound (except illustrations when forming a part of a periodical, newspaper, or in printed books accompanying the same) ; all articles produced either in whole or in part by lithographic process ; and photograph, autograph, and scrap albums, wholly or partially manufactured - - - 35 per cent. *ad valorem*.

Manufactures of Paper :

Paper envelopes - - - - - 25 cents per 1,000.

Paper hangings and paper for screens or fire-boards,
25 per cent. *ad valorem*.

Writing paper, drawing paper, and all other paper not specially provided for - - - - - 25 per cent. *ad valorem*.

Books, including blank books of all kinds, pamphlets and engravings, bound or unbound, photographs, etchings, maps, charts, and all printed matter not specially provided for, 25 per cent. *ad valorem*.

Playing cards - - - - - 50 cents per pack.

Manufactures of paper, or of which paper is the component material of chief value, not specially provided for - 25 per cent. *ad valorem*.

SUNDRIES.

Bristles - - - - - 10 cents per pound.

Brushes and brooms of all kinds, including feather dusters and hair pencils in quills - - - - - 40 per cent. *ad valorem*.

Buttons and Button Forms :

Button forms, lastings, mohair cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively,
10 per cent. *ad valorem*.

Buttons commercially known as agate buttons, 25 per cent. *ad valorem*.

Pearl and shell buttons - 2½ cents per line of one-fortieth of one inch, per gross, and 25 per cent. *ad valorem*.

Ivory, vegetable ivory, bone, or horn buttons, 50 per cent. *ad valorem*.

Shoe buttons, made of paper, board, papier mâché, pulp, or other similar material not specially provided for, valued at not exceeding 3 cents per gross - - - - - 1 cent per gross.

Coal, bituminous, and shale - - - - - 75 cents per ton.

Coal slack or culm, such as will pass through a half-inch screen, - - - - - 30 cents per ton.

Coke - - - - - 20 per cent. *ad valorem*.

Cork bark, cut into squares or cubes - - - - - 10 cents per pound.

Manufactured corks - - - - - 15 cents per pound.

Dice, draughts, chessmen, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials - - - - - 50 per cent. *ad valorem*.

Dolls, doll-heads, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen, or stoneware, and not specially provided for,
35 per cent. *ad valorem*.

Emery grains, and emery manufactured, ground, pulverized, or refined,
1 cent per pound.

Explosive Substances :

Fire-crackers of all kinds - - - - - 8 cents per pound.

Note.—No allowance is made for tare or damage on these articles.

Fulminates, fulminating powders, and like articles, not specially provided for - - - - - 30 per cent. *ad valorem*.

Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes :

Valued at 20 cents or less per pound - - - 5 cents per pound.

Valued above 20 cents per pound - - - 8 cents per pound.

SUNDRIES—continued.

Explosive Substances—continued.

Matches, friction or lucifer, of all descriptions ; per gross of 144 boxes containing not more than 100 matches per box,	10 cents per gross.
Ditto, when imported otherwise than in boxes containing not more than 100 matches each	1 cent per 1,000 matches.
Percussion caps	40 per cent. <i>ad valorem</i> .
Feathers and downs of all kinds, crude, or not dressed, coloured, or manufactured, not specially provided for	10 per cent. <i>ad valorem</i> .
Ditto, dressed, coloured, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not specially provided for	50 per cent. <i>ad valorem</i> .
Furs, dressed on the skin but not made up into articles, and furs not on the skin, prepared for hatters' use	20 per cent. <i>ad valorem</i> .
Glass beads, loose, unthreaded or unstrung	10 per cent. <i>ad valorem</i> .
Gun-wads of all descriptions	35 per cent. <i>ad valorem</i> .
Hair, human, if clean or drawn but not manufactured,	20 per cent. <i>ad valorem</i> .
Hair-cloth, known as "crinoline-cloth"	8 cents per square yard.
Hair-cloth, known as "hair-seating"	30 cents per square yard.
Hair, curled, suitable for beds or mattresses	15 per cent. <i>ad valorem</i> .
Hats, for men's, women's, and children's wear, composed of the fur of the rabbit, beaver, or other animals, or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies	55 per cent. <i>ad valorem</i> .

*Jewellery and Precious Stones :**Jewellery :*

All articles, not elsewhere specially provided for, composed of precious metals or imitations thereof, whether set with coral, jet, or pearls, or with diamonds, rubies, cameos, or other precious stones, or imitations thereof, or otherwise, and cameos in frames	50 per cent. <i>ad valorem</i> .
Pearls	10 per cent. <i>ad valorem</i> .
Precious stones of all kinds, cut but not set,	10 per cent. <i>ad valorem</i> .
Ditto, set, and not specially provided for	25 per cent. <i>ad valorem</i> .
Imitations of precious stones composed of paste or glass not exceeding 1 inch in dimensions, not set	10 per cent. <i>ad valorem</i> .

Leather and Manufactures of :

Bend or belting leather and sole leather, and leather not specially provided for	10 per cent. <i>ad valorem</i> .
Calf-skins, tanned, or tanned and dressed, dressed upper leather, including patent, enamelled, and japanned leather, dressed or undressed, and finished ; chamois or other skins not specially enumerated or provided for	20 per cent. <i>ad valorem</i> .

SUNDRIES—*continued.**Leather and Manufactures of—continued.*

Bookbinders' calf-skins, kangaroo, sheep and goat skins, including lamb and kid-skins, dressed and finished	- 20 per cent. <i>ad valorem.</i>
Skins for morocco, tanned but unfinished	- 10 per cent. <i>ad valorem.</i>
Pianoforte leather and pianoforte action leather,	35 per cent. <i>ad valorem</i>
Japanned calf-skins	- - - - - 30 per cent. <i>ad valorem.</i>
Boots and shoes, made of leather	- - - 25 per cent. <i>ad valorem.</i>

Note.—Leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, will be classified as manufactures of leather, and pay duty accordingly.

Gloves of all descriptions, composed wholly or in part of kid or other leather, and whether wholly or partly manufactured (14 inches in extreme length when stretched to the full extent, being in each case fixed as the standard) :

Ladies' and children's schmaschen of said length or under,	^c 1 dollar 75 cents per dozen pairs.
Ladies' and children's lamb of said length or under,	^c 2 dollars 25 cents per dozen pairs.
Ladies' and children's kid of said length or under,	^c 3 dollars 25 cents per dozen pairs.
Ladies' and children's suedes of said length or under,	^c 50 per cent. <i>ad valorem.</i>
All other ladies' and children's leather gloves, and all men's leather gloves of said length or under,	^c 50 per cent. <i>ad valorem.</i>
All leather gloves over 14 inches in length,	^c 50 per cent. <i>ad valorem.</i>

^cIn addition to the above rates the following duties will be levied :

On all men's gloves	- - - 1 dollar per dozen pairs.
On all lined gloves	- - - 1 dollar per dozen pairs.
On all pique or prick seam gloves	- 50 cents per dozen pairs.
On all embroidered gloves with more than three single strands or cords	- - - 50 cents per dozen pairs.

Note.—All gloves represented to be of a kind or grade below their actual kind or grade will pay an additional duty of 5 dollars per dozen pairs ; and none of the above descriptions of gloves are to pay a less rate of duty than 50 per cent. *ad valorem.*

Miscellaneous Manufactures :

Manufactures of alabaster, amber, asbestos, bladders, coral, cat-gut or whip-gut or worm-gut, jet, paste, spar, wax, or of which these substances or either of them is the component material of chief value, not specially provided for - - - 25 per cent. *ad valorem.*

Osier or willow prepared for basketmakers' use, 30 per cent. *ad valorem.*

Manufactures of osier or willow - - - 40 per cent. *ad valorem.*

SUNDRIES—continued.

Miscellaneous Manufactures—continued.

Manufactures of bone, chip, grass, horn, india-rubber, palm-leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for - - - - - 30 per cent. *ad valorem*.

Manufactures of leather, fur, gutta-percha, vulcanised india-rubber known as hard rubber, human hair, papier mâché, indurated fibre wares and other manufactures composed of wood or other pulp, or of which these substances or either of them is the component material of chief value, all the foregoing not specially provided for, 35 per cent. *ad valorem*.

Manufactures of ivory, vegetable ivory, mother-of-pearl, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for, 40 per cent. *ad valorem*.

Masks, composed of paper or pulp - - - 35 per cent. *ad valorem*.

Matting made of cocoa-fibre or rattan - - 12 cents per square yard.

Mats made of cocoa-fibre or rattan - - - 8 cents per square foot.

Paintings, in oil or water colours, and statuary not otherwise provided for - - - - - 15 per cent. *ad valorem*.

Note.—The term “statuary” is to be understood as including only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as is the professional production of a statuary or sculptor only.

Pencils of wood filled with lead or other material, and pencils of lead, 50 cents per gross, and 30 per cent. *ad valorem*.

Slate pencils - - - - - 4 cents per gross.

Pencil-leads not in wood - - - - - 10 per cent. *ad valorem*.

Pipes, pipe-bowls of all materials, and all smokers' articles whatsoever not specially provided for, including cigarette-books, cigarette book-covers, pouches for smoking or chewing tobacco, and cigarette-paper in all forms - - - - - 70 per cent. *ad valorem*.

Common tobacco pipes of clay - - - - - 15 cents per gross

Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats, 10 per cent. *ad valorem*.

Umbrellas, parasols, and sun-shades, covered with silk or alpaca, 55 per cent. *ad valorem*.

Ditto, covered with other material - - - 45 per cent. *ad valorem*.

Sticks for umbrellas, parasols, and sun-shades, plain, finished, or unfinished - - - - - 35 per cent. *ad valorem*.

Ditto, carved - - - - - 50 per cent. *ad valorem*.

Waste, not specially provided for - - - 10 per cent. *ad valorem*.

FREE LIST.

The following articles are exempt from duty :—

Acids used for medicinal, chemical, or manufacturing purposes, not specially provided for.

Aconite.

Acorns, raw, dried or undried, but unground.

Agates, unmanufactured.

Albumen.

Alizarine, natural or artificial, and dyes commercially known as Alizarine yellow, Alizarine orange, Alizarine green, Alizarine blue, Alizarine brown, Alizarine black.

Amber, unmanufactured, or crude gum.

Ambergris.

Aniline salts.

Animals imported specially for breeding purposes.

Note.—No such animal shall be admitted free unless pure bred of a recognised breed. A certificate of registry and of pedigree, duly authenticated by the custodian of the book of record established for the breed, must be submitted to the Customs Authorities, together with an affidavit from the owner, agent, or importer, to the effect that the animal sought to be imported is identical with the one described in such certificate.

Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association (a bond being given in accordance with prescribed regulations); also, teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

Annatto, roucou, rocoa, or orleans, and all extracts thereof.

Antimony ore, crude sulphite of.

Apatite.

Argal, or argol, or crude tartar.

Arrow-root, raw or unmanufactured.

Arsenic and sulphide of, or orpiment.

Arseniate of aniline.

Art educational stops composed of glass and metal and valued at not more than 6 cents per gross.

Articles in a crude state used in dyeing or tanning not specially provided for.

Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means.

FREE LIST—*continued*.

Casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shocks when returned as barrels or boxes.

Quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States.

Note to the three foregoing sections.—1. Proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary to the Treasury; and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded.

2. These exemptions are not to apply to any article upon which an allowance of drawback has been made, the re-importation of which is prohibited except upon payment of duties equal to the drawbacks allowed, or to any article manufactured in bonded-warehouse and exported under any provision of law.

3. When manufactured tobacco which has been exported without payment of internal-revenue tax shall be re-imported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

Asbestos, unmanufactured.

Ashes, wood and lye of, and beet-root ashes.

Asphaltum and bitumen, crude.

Asafetida.

Balm of Gilead.

Barks, cinchona or other from which quinine may be extracted.

Baryta, carbonate of, or witherite.

Bauxite, or Beauxite.

Beeswax.

Bells, broken, and bell metal broken and fit only to be remanufactured.

Birds, stuffed, not suitable for millinery ornaments, and bird skins, prepared for preservation, but not further advanced in manufacture.

Birds and land and water fowls.

Bismuth.

Bladders, including fish-bladders or fish-sounds, crude, and all integuments of animals not specially provided for in this Act.

Blood, dried.

Bologna sausages.

Bolting-cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel.

Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone-dust or animal carbon, and bone ash, fit only for fertilising purposes.

FREE LIST—*continued.*

Books, engravings, photographs, bound or unbound, etchings, maps, and charts, which shall have been printed and bound or manufactured more than twenty years at the date of importation.

Books and pamphlets printed exclusively in languages other than English ; also books and music, in raised print, used exclusively by the blind.

Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

Books, maps, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, subject to such regulations as the Secretary of the Treasury shall prescribe.

Books, or libraries, or parts of libraries, and other household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

Brazil paste.

Braids, plaits, laces, and similar manufactures, composed of straw, chip, grass, palm-leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods.

Brazilian pebble, unwrought or unmanufactured.

Breccia, in block or slabs.

Bromine.

Bullion, gold or silver.

Burgundy pitch.

Cabinets of old coins and medals, and other collections of antiquities ; but the term "antiquities" includes only such articles as are suitable for souvenirs or cabinet collections, and which have been produced at any period prior to the year 1700.

Cadmium.

Calamine.

Camphor, crude.

Castor or castoreum.

Cat-gut, whip-gut, or worm-gut, unmanufactured, or not further manufactured than in strings or cords.

Cerium.

Chalk, unmanufactured.

Charcoal.

Chicory-root, raw, dried, or undried, but unground.

FREE LIST—*continued*.

- Civet, crude.
- Clay: common blue clay in casks suitable for the manufacture of crucibles.
- Coal, anthracite.
- Coal stores of American vessels (but none shall be unloaded).
- Coal-tar, crude.
- Cobalt and cobalt-ore.
- Cocculus indicus.
- Cochineal.
- Cocoa, or cacao, crude, and fibre, leaves, and shells of.
- Coffee.
- Coins, gold, silver, and copper.
- Coir, and coir yarn.
- Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports.
- Coral, marine, uncut, and unmanufactured.
- Cork-wood, or cork-bark, unmanufactured.
- Cotton, and cotton-waste or flocks.
- Cryolite, or kryolith.
- Cudbear.
- Curling-stones, or quoits, and curling-stone handles.
- Curry, and curry powder.
- Cutch.
- Cuttle-fish bone.
- Dandelion roots, raw, dried, or undried, but unground.
- Diamonds and other precious stones, rough or uncut, including glaziers' and engravers' diamonds not set, and diamond dust or bort, and jewels to be used in the manufacture of watches.
- Divi-divi.
- Dragon's blood.
- Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, excrescences such as nut-galls, fruits, flowers, dried fibres, and dried insects, grains, gums, and gum-resin, herbs, leaves, lichens, mosses, nuts, roots, and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for.

FREE LIST—*continued*.

Eggs of birds, fish, and insects.

Emery ore.

Ergot.

Fans, common palm-leaf and palm-leaf unmanufactured.

Farina.

Fashion-plates, engraved on steel or copper or on wood, coloured or plain.

Feathers and downs for beds.

Feldspar.

Felt, adhesive, for sheathing vessels.

Fibrin, in all forms.

Fish, the product of American fisheries, and fresh or frozen fish (except salmon) caught in fresh waters by American vessels, or with nets or other devices owned by citizens of the United States.

Fish for bait.

Fish skins.

Flint, flints, and ground flint stones.

Floor matting manufactured from round or split straw, including what is commonly known as Chinese matting.

Fossils.

Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation.

Fruits and Nuts.

 Currants, Zante or other.

 Dates.

 Fruits, green, ripe, or dried, not specially provided for.

 Tamarinds.

 Cocoa nuts.

 Brazil nuts.

 Cream nuts.

 Palm nuts. •

 Palm-nut kernels.

Furs undressed.

Fur-skins of all kinds not dressed in any manner.

Gambier.

Glass, broken, and old glass, which cannot be cut for use, and fit only to be remanufactured.

FREE LIST—*continued.*

Glass plates or discs, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye-glasses, and suitable only for such use.

Note.—Such discs exceeding 8 inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

Grasses and Fibres.

Istle or Tampico fibre.

Jute.

Jute butts.

Manilla.

Sisal-grass, sunn, and all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for.

Gold beaters' moulds and gold beaters' skins.

Grease and oils, such as are commonly used in soap-making or in wire-drawing, or for stuffing or dressing leather, and which are fit only for such uses, not specially provided for.

Guano, manures, and all substances expressly used for manure.

Gunny bags and gunny cloths, old or refuse, fit only for remanufacture.

Guts, salted.

Gutta-percha, crude.

Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for; and human hair, raw, uncleaned, and not drawn.

Hides, raw or uncured, whether dry, salted, or pickled; Angora goat-skins, raw, without the wool, unmanufactured; asses' skins, raw or unmanufactured; and skins, except sheep-skins with the wool on.

Hide cuttings, raw, with or without hair, and all other glue-stock.

Hide rope.

Hones and whetstones.

Hoofs, unmanufactured.

Hop roots for cultivation.

Horns and parts of, unmanufactured, including horn strips and tips.

Ice.

India-rubber, crude, and milk of, and old scrap or refuse india-rubber which has been worn out by use and is only fit for remanufacture.

Indigo.

Iodine, crude.

Ipecac.

FREE LIST—*continued.*

Iridium.
Ivory and vegetable ivory, not sawed, cut, or otherwise manufactured.
Jalap.
Jet, unmanufactured.
Joss-stick, or joss-light.
Junk, old.
Kelp.
Kieserite.
Kyanite, or cyanite, and kainite.
Lac-dye, crude, seed, button, stick, and shell.
Lac spirits.
Lactarine.
Lava, unmanufactured.
Leeches.
Lemon juice, lime juice, and sour orange juice.
Liquorice root, unground.
Life-boats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.
Lime, citrate of.
Lime, chloride of, or bleaching powder.
Lithographic stones not engraved.
Litmus, prepared or not prepared.
Loadstones.
Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
Magnesite, or native mineral carbonate of magnesia.
Magnesium.
Magnets.
Manganese, oxide and ore of.
Manna.
Manuscripts.
Marrow, crude.
Marsh mallows.
Medals of gold, silver, or copper, such as trophies or prizes.
Meerschaum, crude or unmanufactured.

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FREE LIST—*continued*.

Mineral waters, all not artificial

Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture not specially provided for.

Models of inventions and of other improvements in the arts, including patterns for machinery ; but no article shall be deemed a model or pattern which can be fitted for use otherwise.

Moss, sea-weeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for.

Musk, crude, in natural pods.

Myrobolan.

Needles, hand-sewing and darning.

Newspapers and periodicals (but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day, and issued regularly at stated periods, as weekly, monthly, or quarterly).

Nux vomica.

Oakum.

Oil cake.

OILS : Almond, amber, crude and rectified ambergris, anise or anise-seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, fennel, jasmine or jasimine, juglandium, juniper, lavender, lemon, limes, mace, neroli or orange flower, nut oil or oil of nuts not otherwise specially provided for ; orange oil, olive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for ; ottar of roses, palm and cocoanut, rosemary or anthoss, sesame or sesamum-seed or bean, thyme, origanum red or white, valerian, and also spermaceti, whale, and other fish oils of American fisheries, and all other articles the produce of such fisheries.

Olives, green or prepared.

Opium, crude or unmanufactured, and not adulterated, containing 9 per cent. and over of morphia.

Orange and lemon peel, not preserved, candied, or otherwise prepared.

Orchil, or orchil liquid.

Orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes.

Ores, of gold, silver, and nickel, and nickel matte.

Note.—Ores of nickle and nickle matte, containing more than 2 per cent. of copper, will pay a duty of $\frac{1}{2}$ cent per pound on the copper contained therein.

Osmium.

Palladium.

FREE LIST—*continued.*

Paper stock, crude, of every description, including all grasses, fibres, rags (other than wool), waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refuse gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper.

Paraffine.

Parchment and vellum.

Pearl, mother of, not sawed, cut, polished, or otherwise manufactured.

Peltries and other usual goods and effects of Indians passing or repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe; provided that this exemption shall not apply to goods in bales or other packages unusual among Indians.

Personal and household effects, not merchandise, of citizens of the United States dying in foreign countries.

Pewter and Britannia metal, old, and fit only to be remanufactured.

Philosophical and scientific apparatus, instruments and preparations; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale.

Phosphates, crude or native.

Plants, trees, shrubs, roots, seed-cane, and seeds, all of the foregoing imported by the Department of Agriculture or the United States Botanic Garden.

Plaster of Paris and sulphate of lime, unground.

Platina, in ingots, bars, sheets, and wire.

Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum for chemical uses.

Plumbago.

Polishing-stones.

Potash:

Crude, carbonate of, or "black salts."

Caustic, or hydrate of, not including refined in sticks or rolls.

Nitrate of, or saltpetre, crude.

Sulphate of, crude or refined.

Chlorate of.

Muriate of.

FREE LIST—*continued.*

Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States (this exemption is not to be construed as including machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale).

Pulu.

Pumice.

Quills, prepared or unprepared, but not made up into complete articles.

Quinia, sulphate of, and all alkaloids or salts of cinchona-bark.

Rags, not otherwise specially provided for.

Regalia and gems, statues, statuary and specimens of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; (the term "regalia" as herein used is held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and does not include articles of furniture or fixtures, or of regular wearing-apparel, nor personal property of individuals).

Rennets, raw or prepared.

Saffron and safflower, and extract of, and saffron cake.

Sago, crude, and sago flour.

Salacine.

Sauer-kraut.

Sausage skins.

Seeds; anise, canary, caraway, cardamon, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mustard, rape, Saint John's bread or bean, sugar-beet, mangel-wurzel, sorghum or sugar-cane for seed, and all flower and grass seeds; bulbs and bulbous roots, not edible; all the foregoing not specially provided for.

Selep, or saloup.

Shells of all kinds, not cut, ground, or otherwise manufactured.

Shot-gun barrels, forged, rough bored.

Shrimps, and other shell fish.

Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way.

Silk cocoons and silk-waste.

Silk worm's eggs.

Skeletons and other preparations of anatomy.

Snails.

FREE LIST—*continued.*

Soda, nitrate of, or cubic nitrate, and chlorate of.

Sodium.

Sparterre, suitable for making or ornamenting hats.

Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale.

Spices :

Cassia, cassia vera, and cassia buds, unground.

Cinnamon, and chips of, unground.

Cloves and clove stems, unground.

Ginger-root, unground and not preserved or candied.

Mace.

Nutmegs.

Pepper, black or white, unground.

Pimento, unground.

Spunk.

Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.

Stone and sand : Burr-stone in blocks, rough or manufactured, and not bound up into mill-stones; cliff-stone, unmanufactured; pumice-stone, rotten-stone, and sand, crude or manufactured.

Storax, or styrax.

Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.

Sugars, all not above number sixteen Dutch standard in colour, all tank bottoms, all sugar drainings and sugar sweepings, syrups of cane juice, melada, concentrated melada, and concrete and concentrated molasses, and molasses.

Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk.

Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of 25 per cent. of sulphur (except on the copper contained therein), and sulphur not otherwise provided for.

Sulphuric acid which at the temperature of 60° Fahrenheit does not exceed the specific gravity of $1\frac{1}{8}$ for use in manufacturing superphosphate of lime or artificial manures of any kind, or for any agricultural purposes.

Sweepings of silver and gold.

Tapioca, cassava or cassady.

Tar and pitch of wood, and pitch of coal-tar.

Tea and tea-plants.

FREE LIST—*continued*.

- Teeth, natural, or unmanufactured.
- Terra alba.
- Terra japonica.
- Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated, until 1st July 1893, and thereafter as otherwise provided for.
- Tinsel wire, lame, or lahn.
- Tobacco stems.
- Tonquin, tonqua, or tonka beans.
- Tripoli.
- Turmeric.
- Turpentine, Venice.
- Turpentine, spirits of.
- Turtles.
- Types, old, and fit only to be remanufactured.
- Uranium, oxide and salts of.
- Vaccine virus.
- Valonia
- Verdigris, or subacetate of copper.
- Wafers, unmedicated.
- Wax, vegetable or mineral.
- Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States. (But this exemption is not to be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale; provided that all such wearing apparel and other personal effects as may have been once imported into the United States and subjected to the payment of duty, and which may have been actually used and taken or exported to foreign countries by the persons returning therewith to the United States, shall, if not advanced in value or improved in condition by any means since their exportation from the United States, be entitled to exemption from duty, upon their identity being established.)
- Whalebone, unmanufactured.
- Wood:*
- Logs, and round unmanufactured timber not specially enumerated or provided for.
- Fire wood, handle-bolts, heading-bolts, stave-bolts, and shingle-bolts, hop-poles, fence-posts, railroad ties, ship timber, and ship-planking, not specially provided for.

FREE LIST—*continued.**Wood*—continued.

Woods, namely. cedar, lignum-vitæ, lancewood, ebony, box, grana-dilla, mahogany, rosewood, satinwood, and all forms of cabinet-woods, in the log, rough, or hewn.

Bamboo and rattan unmanufactured.

Briar root or briar-wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted.

Bamboo, reeds, and sticks of partridge, hair-wood, pimento, orange, myrtle, and other woods not otherwise specially provided for, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sun-shades, whips, or walking-canes.

India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

Works of art, the production of American artists residing temporarily abroad, or other works of art; including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, except stained or painted window-glass or stained or painted glass windows—subject to such regulations as may be prescribed.

Works of art, drawings, engravings, photographic pictures, and, philosophical and scientific apparatus brought by professional artists lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale; and photographic pictures, paintings, and statuary, imported for exhibition by any association established in good faith and duly authorised under the laws of the United States or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale—under such regulations as may be prescribed. (But bonds shall be given for the payment of such duties as may be imposed by law upon any and all of such articles as shall not be exported within six months after such importation.)

Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science; and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as may be prescribed for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision.

Yams.

Zaffer.

All raw or unmanufactured articles, not enumerated or provided for, will pay a duty of 10 per cent. *ad valorem*.

All articles manufactured, in whole or in part, not provided for, will pay a duty of 20 per cent. *ad valorem*.

All lumber, timber, hemp, manilla, wire rope, and iron and steel rods, bars, spikes, nails, plates, tees, angles, beams, and bolts and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be imported in bond, under regulations to be prescribed, and upon proof that such materials have been used for such purpose no duties shall be paid thereon.

All articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under regulations to be prescribed.

Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired.

A discriminating duty of 10 per cent. *ad valorem*, in addition to the duties imposed by law, is to be levied on all goods which shall be imported in vessels not of the United States; but this discriminating duty is not to apply to goods imported in vessels belonging to countries entitled by treaty or any act of Congress to be entered in the United States' ports on payment of the same duties as those paid on the same goods imported in United States' vessels.

Where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, a drawback will be allowed on the exportation of such articles equal in amount to the duties paid on the materials used, less 1 per cent. of such duties.

I N D E X.

I N D E X.

	Russia.	Sweden.	Norway.	Denmark.	Germany.	Holland.	Belgium.	France.	Portugal.
	Page	Page	Page	Page	Page	Page	Page	Page	Page
Ale, <i>see</i> Beer and Ale - -	-	-	-	-	-	-	-	-	-
Alkali - - - -	183	183	183	183	183	183	183	183	184
Alum - - - -	185	185	185	185	185	185	185	185	185
Arms and Ammunition - -	237	237	237	237	237	237	238	238	238
Arsenic - - - -	186	186	186	186	186	186	186	186	186
Bacon and Hams - - -	215	215	215	215	215	215	215	215	215
Barytes - - - -	187	187	187	187	187	187	187	187	187
Beef, Salted - - - -	216	216	216	216	216	216	216	216	216
Beer and Ale - - - -	231	231	231	231	231	231	231	231	231
Bleaching Materials - -	188	188	188	188	188	188	188	188	188
Boats, <i>see</i> Ships - - -	-	-	-	-	-	-	-	-	-
Books, Engravings, &c. -	169	170	171	172	173	174	174	175	175
Boots and Shoes - - -	154	154	155	155	156	156	156	157	158
Borax, refined - - - -	190	190	190	190	190	190	190	190	190
Brass and Copper - - -	116	116	117	117	117	118	118	118	118
Brimstone - - - -	191	191	191	191	191	191	191	191	191
Bronze, <i>see</i> Brass and Copper	-	-	-	-	-	-	-	-	-
Butter - - - - -	218	218	218	218	218	218	218	218	218
Candles - - - - -	201	201	201	201	201	201	201	201	201
Carriages - - - - -	241	241	241	242	242	242	242	242	242
Carts and Wagons, <i>see</i> Car-	-	-	-	-	-	-	-	-	-
riages - - - - -	-	-	-	-	-	-	-	-	-
Cement - - - - -	211	211	211	211	211	211	211	211	211
Cheese - - - - -	219	219	219	219	219	219	219	219	219
Chemicals, <i>see</i> pages 183-195	-	-	-	-	-	-	-	-	-
China, <i>see</i> Earthenware -	-	-	-	-	-	-	-	-	-
Chocolate, <i>see</i> Cocoa -	-	-	-	-	-	-	-	-	-
Cigars - - - - -	270	270	270	270	270	270	271	271	271
Cinders, <i>see</i> Coal - - -	-	-	-	-	-	-	-	-	-
Clocks and Watches - -	245	245	245	245	246	246	246	246	246
Clothing, ready-made, <i>see</i>	-	-	-	-	-	-	-	-	-
Woven Manufactures - -	-	-	-	-	-	-	-	-	-
Coal - - - - -	210	210	210	210	210	210	210	210	210
Cocoa - - - - -	225	225	225	225	225	225	225	225	225
Confectionery - - - -	226	226	226	226	226	226	226	226	226
Copper and Brass, <i>see</i> Brass	-	-	-	-	-	-	-	-	-
and Copper - - - - -	-	-	-	-	-	-	-	-	-
Copper Wares, <i>see</i> Brass and	-	-	-	-	-	-	-	-	-
Copper - - - - -	-	-	-	-	-	-	-	-	-
Copperas - - - - -	192	192	192	192	192	192	192	192	192
Cordage and Twine - - -	249	249	249	249	249	249	249	249	249
Cotton, Yarns and Thread -	1	1	1	1	1	2	2	2	3
Cotton, Woven Manufactures	17	18	18	19	20	20	20	22	25
Cutlery - - - - -	111	111	111	112	112	112	112	112	113
Dynamo-Electric Machinery	-	-	-	-	-	-	-	-	-
and Electric Lamps - -	250	250	250	250	250	250	251	251	251
Earthenware and Porcelain -	137	137	138	138	138	139	139	139	140
Epsom Salts - - - - -	193	193	193	193	193	193	193	193	193
Fireclay - - - - -	212	212	212	212	212	212	212	212	212
Fish - - - - -	220	220	220	220	220	221	221	221	221
Glass and Glass Wares -	144	145	145	145	146	147	147	147	148
Gold and Silver Wares -	134	134	134	134	134	134	135	135	135

I N D E X.

Spain.	Italy.	Austria-Hungary.	Switzerland.	Greece.	Turkey.	Bulgaria.	Roumania.	United States.		
								Old Tariff.	New Tariff.	
Page	Page	Page	Page	Page	Page	Page	Page	Page	Page	
184	184	184	184	184	184	184	184	184	184	Ale, <i>see</i> Beer and Ale.
185	185	185	185	185	185	185	185	185	277	Alkali.
238	239	239	239	239	240	240	240	240	292	Alum.
186	186	186	186	186	186	186	186	186	319, 315	Arms and Ammunition.
215	215	215	215	215	215	215	215	215	301	Arsenic.
187	187	187	187	187	187	187	187	187	279	Bacon and Hams.
216	216	216	216	216	216	216	216	216	301	Barytes.
231	231	232	232	232	232	232	232	232	304	Beef, Salted.
189	189	189	189	189	189	189	189	189	281	Beer and Ale.
176	177	178	179	180	181	181	181	182	314, 321	Bleaching Materials.
158	159	159	160	161	161	161	161	162	317	Boats, <i>see</i> Ships.
190	190	190	190	190	190	190	190	190	277	Books, Engravings, &c.
119	119	120	121	121	121	121	122	123	294	Boots and Shoes.
191	191	191	191	191	191	191	191	191	329	Borax, refined.
218	218	218	218	218	218	218	218	218	298	Brass and Copper.
202	202	202	202	202	202	202	202	202	-	Brimstone.
243	243	243	243	244	244	244	244	244	-	Bronze, <i>see</i> Brass and Copper.
-	-	-	-	-	-	-	-	-	-	Butter.
211	211	211	211	211	211	211	211	211	282	Candles.
219	219	219	219	219	219	219	219	219	298	Carriages.
-	-	-	-	-	-	-	-	-	-	Carts and Wagons, <i>see</i> Carriages.
-	-	-	-	-	-	-	-	-	-	Cement.
-	-	-	-	-	-	-	-	-	277-82	Cheese.
271	271	271	272	272	272	272	272	272	297	Chemicals, <i>see</i> pages 183-195.
246	247	247	247	248	248	248	248	248	295	China, <i>see</i> Earthenware.
-	-	-	-	-	-	-	-	-	-	Chocolate, <i>see</i> Cocoa.
210	210	210	210	210	210	210	210	210	315	Cigars.
225	225	225	225	225	225	225	225	225	301, 322	Cinders, <i>see</i> Coal.
226	226	226	226	226	226	226	226	226	297	Clocks and Watches.
-	-	-	-	-	-	-	-	-	-	Clothing, ready-made, <i>see</i> Woven Manufactures.
-	-	-	-	-	-	-	-	-	-	Coal.
192	192	192	192	192	192	192	192	192	278	Cocoa.
249	249	249	249	249	249	249	249	249	308	Confectionery.
4	4	4	5	5	5	5	5	5	305	Copper and Brass, <i>see</i> Brass and Copper.
26	27	30	31	31	32	32	32	33	305-7	Copper Wares, <i>see</i> Brass and Copper.
113	113	114	114	114	115	115	115	115	291-2	Copper.
251	252	252	252	252	252	252	252	252	-	Copperas.
140	140	141	142	142	143	143	143	143	282-3	Cordage and Twine.
193	193	193	193	193	193	193	193	193	279	Cotton, Yarns and Thread.
212	212	212	212	212	212	212	212	212	282	Cotton, Woven Manufacture
221	222	222	222	222	223	223	223	223	299	Cutlery.
148	148	149	150	151	151	151	151	152	283-5	Dynamo-Electric Machinery and Electric Lamps.
135	135	136	136	136	136	136	136	136	294, 316	Earthenware and Porcelain.
										Epsom Salts.
										Fireclay.
										Fish.
										Glass and Glass Wares.
										Gold and Silver Wares.

	Russia.	Sweden.	Norway.	Denmark.	Germany.	Holland.	Belgium.	France.	Portugal.
	Page	Page	Page	Page	Page	Page	Page	Page	Page
Grease - - - -	200	200	200	200	200	200	200	200	200
Grindstones - -	213	213	213	213	213	213	213	213	213
Haberdashery, <i>see</i> Woven Manufactures - -	-	-	-	-	-	-	-	-	-
Hams, <i>see</i> Bacon and Hams -	-	-	-	-	-	-	-	-	-
Hardwares, <i>see</i> Iron and Steel -	-	-	-	-	-	-	-	-	-
Hats, Beaver, Silk, &c. -	253	253	253	253	253	253	253	253	253
Hemp, <i>see</i> Linen - - -	-	-	-	-	-	-	-	-	-
Hides and Skins - - -	154	154	155	155	156	156	156	157	157
Hops - - - - -	230	230	230	230	230	230	230	230	230
Horses - - - - -	254	254	254	254	254	254	254	254	254
Hosiery, <i>see</i> Woven Manufactures - -	-	-	-	-	-	-	-	-	-
Household Furniture - -	255	255	255	256	256	256	256	256	257
India Rubber and Gutta Percha - - - -	163	163	163	164	164	164	165	165	165
Indigo - - - - -	259	259	259	259	259	259	259	259	259
Ink, <i>see</i> Paper, &c. - - -	-	-	-	-	-	-	-	-	-
Iron and Steel - - -	71	73	75	76	77	79	79	80	84
Iron Wares, <i>see</i> Iron and Steel - - - -	-	-	-	-	-	-	-	-	-
Jute, <i>see</i> Linen - - - -	-	-	-	-	-	-	-	-	-
Lace, <i>see</i> Woven Manufactures - -	-	-	-	-	-	-	-	-	-
Lamps, Electric, <i>see</i> Dynamo-Electric Machinery - -	-	-	-	-	-	-	-	-	-
Lead and Lead Wares - -	124	124	124	124	124	125	125	125	125
Leather and Leather Wares -	154	154	155	155	156	156	156	157	157
Linen, Hemp, and Jute—Yarns and Thread - -	6	6	6	6	6	6	7	7	8
Linen, Hemp, and Jute—Woven Manufactures -	35	36	37	37	38	39	39	39	41
Machinery - - - - -	105	105	105	105	105	105	105	106	107
Machinery, Dynamo-Electric -	250	250	250	250	250	250	251	251	251
Maps, <i>see</i> Paper, &c. - - -	-	-	-	-	-	-	-	-	-
Matches, Lucifer and Wax -	260	260	260	260	260	260	260	260	260
Millstones - - - - -	213	213	213	213	213	213	213	213	213
Mirrors, <i>see</i> Glass - - -	-	-	-	-	-	-	-	-	-
Oil Cake - - - - -	199	199	199	199	199	199	199	199	199
Oil-cloth, <i>see</i> Linen - - -	-	-	-	-	-	-	-	-	-
Oils, Rock, <i>see</i> Petroleum - -	-	-	-	-	-	-	-	-	-
Oils, Seed, <i>see</i> Seed Oil - -	-	-	-	-	-	-	-	-	-
Paper, &c. - - - - -	169	170	171	172	173	174	174	175	175
Parasols, <i>see</i> Umbrellas and Parasols - - - -	-	-	-	-	-	-	-	-	-
Pasteboard, <i>see</i> Paper, &c. -	-	-	-	-	-	-	-	-	-
Patent Fuel, <i>see</i> Coal - - -	-	-	-	-	-	-	-	-	-
Perfumery - - - - -	261	261	61	261	261	262	262	262	262
Petroleum - - - - -	205	205	05	205	205	205	205	205	205
Pianos - - - - -	264	264	64	264	264	264	264	264	264
Pickles - - - - -	224	224	24	224	224	224	224	224	224
Pictures - - - - -	265	265	65	265	265	265	265	265	265
Pitch - - - - -	209	209	09	209	209	209	209	209	209
Plate Glass, <i>see</i> Glass - - -	-	-	-	-	-	-	-	-	-
Playing Cards, <i>see</i> Paper, &c. -	-	-	-	-	-	-	-	-	-
Porcelain, <i>see</i> Earthenware and Porcelain - - -	-	-	-	-	-	-	-	-	-
Pork, Salted - - - - -	217	217	21	217	217	217	217	127	217

Spain.	Italy.	Austria-Hungary.	Switzerland.	Greece.	Turkey.	Bulgaria.	Roumania.	United States.		
								Old Tariff.	New Tariff.	
Page 200 213	Page 200 213	Page 200 213	Page 200 213	Page 200 213	Page 200 213	Page 200 213	Page 200 213	Page 200 213	Page 301, 324 285	
-	-	-	-	-	-	-	-	-	-	Grease.
-	-	-	-	-	-	-	-	-	-	Grindstones.
-	-	-	-	-	-	-	-	-	-	Haberdashery, <i>see</i> Woven
-	-	-	-	-	-	-	-	-	-	Manufactures.
-	-	-	-	-	-	-	-	-	-	Hams, <i>see</i> Bacon and Hams.
253	253	253	253	253	253	253	253	253	316	Hardwares, <i>see</i> Iron and Steel.
-	-	-	-	-	-	-	-	-	-	Hats, Beaver, Silk, &c.
158	158	159	160	160	161	161	161	162	316, 324	Hemp, <i>see</i> Linen.
230	230	230	230	230	230	230	230	230	299	Hides and Skins.
254	254	254	254	254	254	254	254	254	298	Hops.
-	-	-	-	-	-	-	-	-	-	Horses.
-	-	-	-	-	-	-	-	-	-	Hosiery, <i>see</i> Woven Manu-
257	257	257	258	258	258	258	258	258	296	factures.
-	-	-	-	-	-	-	-	-	-	Household Furniture.
165	166	166	167	167	168	168	168	168	318	India Rubber and Gutta
259	259	259	259	259	259	259	259	259	278	Percha.
-	-	-	-	-	-	-	-	-	-	Indigo.
85	86	90	93	94	96	96	96	98	285-95	Ink, <i>see</i> Paper, &c.
-	-	-	-	-	-	-	-	-	-	Iron and Steel.
-	-	-	-	-	-	-	-	-	-	Iron Wares, <i>see</i> Iron and
-	-	-	-	-	-	-	-	-	-	Steel.
-	-	-	-	-	-	-	-	-	-	Jute, <i>see</i> Linen.
-	-	-	-	-	-	-	-	-	-	Lace, <i>see</i> Woven Manufac-
-	-	-	-	-	-	-	-	-	-	tures.
-	-	-	-	-	-	-	-	-	-	Lamps, Electric, <i>see</i> Dynamo-
125	126	126	126	127	127	127	127	127	294-5	Electric Machinery.
158	158	159	160	160	161	161	161	162	316-7	Lead and Lead Wares.
8	8	9	9	9	9	9	9	9	309	Leather and Leather Wares.
41	42	44	46	46	47	47	47	48	308-9	Linen, Hemp, and Jute—
108	108	108	109	110	110	110	110	110	-	Yarns and Thread.
251	252	252	252	252	252	252	252	252	-	Linen, Hemp, and Jute—
-	-	-	-	-	-	-	-	-	-	Woven Manufactures.
260	260	260	260	260	260	260	260	260	316	Machinery.
213	213	213	213	213	213	213	213	213	285	Machinery, Dynamo-Electric.
-	-	-	-	-	-	-	-	-	-	Maps, <i>see</i> Paper, &c.
199	199	199	199	199	199	199	199	199	326	Matches, Lucifer and Wax.
-	-	-	-	-	-	-	-	-	308	Millstones.
-	-	-	-	-	-	-	-	-	-	Mirrors, <i>see</i> Glass.
-	-	-	-	-	-	-	-	-	-	Oil Cake.
176	177	178	179	180	181	181	181	182	314	Oil-cloth, <i>see</i> Linen.
-	-	-	-	-	-	-	-	-	-	Oils, Rock, <i>see</i> Petroleum.
-	-	-	-	-	-	-	-	-	-	Oils, Seed, <i>see</i> Seed Oil.
-	-	-	-	-	-	-	-	-	-	Paper, &c.
-	-	-	-	-	-	-	-	-	-	Parasols, <i>see</i> Umbrellas and
-	-	-	-	-	-	-	-	-	-	Parasols.
-	-	-	-	-	-	-	-	-	-	Pasteboard, <i>see</i> Paper, &c.
262	262	263	263	263	263	263	263	263	281	Patent Fuel, <i>see</i> Coal.
205	205	206	206	206	206	206	206	206	-	Perfumery.
264	264	264	264	264	264	264	264	264	-	Petroleum.
224	224	224	224	224	224	224	224	224	299	Pianos.
265	265	265	265	265	265	265	265	265	318	Pickles.
209	209	209	209	209	209	209	209	209	329	Pictures.
-	-	-	-	-	-	-	-	-	-	Pitch.
-	-	-	-	-	-	-	-	-	-	Plate Glass, <i>see</i> Glass.
-	-	-	-	-	-	-	-	-	-	Playing Cards, <i>see</i> Paper, &c.
-	-	-	-	-	-	-	-	-	-	Porcelain, <i>see</i> Earthenware
217	217	217	217	217	217	217	217	217	301	and Porcelain.
-	-	-	-	-	-	-	-	-	-	Pork, Salted.

	Russia.	Sweden.	Norway.	Denmark.	Germany.	Holland.	Belgium.	France.	Portugal.
	Page	Page	Page	Page	Page	Page	Page	Page	Page
Ribbons, <i>see</i> Woven Manu- factures - - - - -	-	-	-	-	-	-	-	-	-
Rock Oils, <i>see</i> Petroleum - -	-	-	-	-	-	-	-	-	-
Roofing Slates - - - - -	214	214	214	214	214	214	214	214	214
Rosin - - - - -	208	208	208	208	208	208	208	208	208
Saddlery and Harness, <i>see</i> Hides, Skins, &c. - - -	-	-	-	-	-	-	-	-	-
Sal Ammoniac - - - - -	194	194	194	194	194	194	194	194	194
Salt - - - - -	196	196	196	196	196	196	196	197	197
Saltpetre - - - - -	195	195	195	195	195	195	195	195	195
Sauces, <i>see</i> Pickles - - -	-	-	-	-	-	-	-	-	-
Sealing Wax, <i>see</i> Paper, &c. -	-	-	-	-	-	-	-	-	-
Seed Oils - - - - -	198	198	198	198	198	198	198	198	198
Ships and Boats - - - - -	266	266	266	266	266	266	266	266	266
Silk, Yarns and Thread - -	10	10	10	10	10	10	10	10	11
Silk, Woven Manufactures -	49	49	50	50	50	51	51	51	52
Silver - - - - -	-	-	-	-	-	-	-	-	-
Silver Leaf - <i>see</i> Gold and Silver Wares } Silver Wares	-	-	-	-	-	-	-	-	-
Soaps - - - - -	203	203	203	203	203	203	203	203	204
Spirits - - - - -	234	234	234	235	235	235	235	235	235
Starch - - - - -	268	268	268	268	268	268	268	268	268
Stationery, <i>see</i> Paper - - -	-	-	-	-	-	-	-	-	-
Straw Plaiting for Hats - -	269	269	269	269	269	269	269	269	269
Steel and Steel Wares, <i>see</i> Iron and Steel - - - - -	-	-	-	-	-	-	-	-	-
Stoneware, <i>see</i> Earthenware	-	-	-	-	-	-	-	-	-
Sugar - - - - -	227	227	227	227	227	228	228	228	229
Thread, <i>see</i> Yarns - - - -	-	-	-	-	-	-	-	-	-
Tin and Tin Wares - - - -	128	128	128	128	128	128	128	129	129
Tissues, <i>see</i> Woven Manu- factures - - - - -	-	-	-	-	-	-	-	-	-
Tobacco - - - - -	270	270	270	270	270	270	271	271	271
Toys - - - - -	273	273	273	273	273	273	273	273	273
Turpentine - - - - -	207	207	207	207	207	207	207	207	207
Twine, <i>see</i> Cordage - - - -	-	-	-	-	-	-	-	-	-
Umbrellas and Parasols -	275	275	275	275	275	275	275	275	275
Vinegar - - - - -	232	232	232	232	232	233	233	233	233
Watches, <i>see</i> Clocks and Watches - - - - -	-	-	-	-	-	-	-	-	-
Woollen and Worsted, Yarns and Thread - - - - -	12	12	12	12	12	12	13	13	14
Woollen and Worsted, Woven Manufactures - - - - -	57	58	58	59	59	60	60	60	62
Woven Manufactures : Cotton - - - - -	17	18	18	19	20	20	20	22	25
Linen, Hempen, and Jute	35	36	37	37	38	39	39	39	41
Silk - - - - -	49	49	50	50	50	51	51	51	52
Woollen and Worsted - -	57	58	58	59	59	60	60	60	62
Yarns and Thread : Cotton - - - - -	1	1	1	1	1	2	2	2	3
Linen, Hempen, and Jute	6	6	6	6	6	6	7	7	8
Silk - - - - -	10	10	10	10	10	10	10	10	11
Woollen and Worsted - -	12	12	12	12	12	12	13	13	14
Zinc and Zinc Wares - -	131	131	131	131	131	132	132	132	132

Spain.	Italy.	Austria-Hungary.	Switzerland.	Greece.	Turkey.	Bulgaria.	Roumania.	United States.		
								Old Tariff.	New Tariff.	
Page	Page	Page	Page	Page	Page	Page	Page	Page	Page	
-	-	-	-	-	-	-	-	-	-	Ribbons, <i>see</i> Woven Manu- factures.
-	-	-	-	-	-	-	-	-	-	Rock Oils, <i>see</i> Petroleum.
214	214	214	214	214	214	214	214	214	285	Roofing Slates.
208	208	208	208	208	208	208	208	208	-	Rosin.
-	-	-	-	-	-	-	-	-	-	Saddlery and Harness, <i>see</i> Hides, Skins, &c.
194	194	194	194	194	194	194	194	194	277	Sal Ammoniac.
197	197	197	197	197	197	197	197	197	302	Salt.
195	195	195	195	195	195	195	195	195	281	Saltpetre.
-	-	-	-	-	-	-	-	-	-	Sauces, <i>see</i> Pickles.
-	-	-	-	-	-	-	-	-	-	Sealing Wax, <i>see</i> Paper, &c.
198	198	198	198	198	198	198	198	198	279	Seed Oils.
266	267	267	267	267	267	267	267	267	-	Ships and Boats.
11	11	11	11	11	11	11	11	11	313	Silk, Yarns and Thread.
53	53	55	55	56	56	56	56	56	313-4	Silk, Woven Manufactures.
-	-	-	-	-	-	-	-	-	-	Silver -
-	-	-	-	-	-	-	-	-	-	Silver Leaf - <i>see</i> Gold and
-	-	-	-	-	-	-	-	-	-	Silver Wares.
204	204	204	204	204	204	204	204	204	281	Soaps.
235	236	236	236	236	236	236	236	236	303	Spirits.
268	268	268	268	268	268	268	268	268	302	Starch.
-	-	-	-	-	-	-	-	-	-	Stationery, <i>see</i> Paper.
269	269	269	269	269	269	269	269	269	321	Straw Plaiting for Hats.
-	-	-	-	-	-	-	-	-	-	Steel and Steel Wares, <i>see</i> Iron and Steel.
-	-	-	-	-	-	-	-	-	-	Stoneware, <i>see</i> Earthenware.
229	229	229	229	229	229	229	229	229	285 296-7	Sugar.
-	-	-	-	-	-	-	-	-	-	Thread, <i>see</i> Yarns.
129	129	129	130	130	130	130	130	130	288	Tin and Tin Wares.
-	-	-	-	-	-	-	-	-	-	Tissues, <i>see</i> Woven Manu- factures.
271	271	271	272	272	272	272	272	272	297	Tobacco.
273	273	273	274	274	274	274	274	274	315	Toys.
207	207	207	207	207	207	207	207	207	330	Turpentine.
-	-	-	-	-	-	-	-	-	-	Twine, <i>see</i> Cordage.
275	276	276	276	276	276	276	276	276	318	Umbrellas and Parasols.
233	233	233	233	233	233	233	233	233	302	Vinegar.
-	-	-	-	-	-	-	-	-	295	Watches, <i>see</i> Clocks and Watches.
14	14	15	16	16	16	16	16	16	309	Woollen and Worsted, Yarns and Thread.
62	63	65	66	66	68	68	68	69	309-13	Woollen and Worsted, Woven Manufactures.
26	27	30	31	31	32	32	32	33	305-7	Woven Manufactures :
41	42	44	46	46	47	47	47	48	308-9	Cotton.
53	53	55	55	56	56	56	56	56	313-4	Linen, Hempen, and Jute.
62	63	65	66	66	68	68	68	69	309-13	Silk.
-	-	-	-	-	-	-	-	-	-	Woollen and Worsted.
4	4	4	5	5	5	5	5	5	305	Yarns and Thread :
8	8	9	9	9	9	9	9	9	309	Cotton.
11	11	11	11	11	11	11	11	11	313	Linen, Hempen, and Jute.
14	14	15	16	16	16	16	16	16	309	Silk.
132	132	132	133	133	133	133	133	133	295	Woollen and Worsted.
-	-	-	-	-	-	-	-	-	-	Zinc and Zinc Wares.

GAS ORDERS CONFIRMATION BILL.

MEMORANDUM stating the Nature of the Proposals contained in the PROVISIONAL ORDERS included in the GAS ORDERS CONFIRMATION BILL.

1. *Alton (Hants) Gas.*

To empower the Alton Gas and Coke Company to maintain and continue gasworks, and to make and supply gas in the town and parish of Alton, in the county of Southampton, to fix the capital at 8,000 *l.* by shares, and 2,000 *l.* by loan, and the price to be charged for gas at 4 *s.* 6 *d.* per 1,000 cubic feet, with sliding scale as to price and dividend.

2. *Hoylake and West Kirby Gas.*

To empower the Hoylake and West Kirby Gas and Water Company, Limited, to raise 7,000 *l.* additional capital by shares, and 1,750 *l.* by loan, for the purposes of their gas undertaking, and to fix the price to be charged for gas, with sliding scale as to price and dividend, at 5 *s.* per 1,000 cubic feet.

3. *Sheffield Gas.*

To empower the Sheffield United Gaslight Company to construct additional gasworks.

4. *Tonbridge Gas.*

To empower the Tonbridge Gas Company to construct and maintain additional gasworks, to raise 12,000 *l.* additional capital by shares or stock, and 3,000 *l.* by loan, and to supply gas in bulk by agreement without the limits of supply, and to fix the price to be charged for gas for the purposes of the sliding scale of price and dividend at 3 *s.* 9 *d.* and 3 *s.* 6 *d.* per 1,000 cubic feet.

5. *York Town and Blackwater Gas.*

To empower the York Town and Blackwater Gas and Coke Company, Limited, to maintain and continue gasworks, to make and supply gas within part of the parish of Frimley, in the county of Surrey, and parts of the parishes of Hawley and Yatley, in the county of Southampton, and to supply gas in bulk by agreement without the limits of supply, to fix the capital at 5,000 *l.* by shares, and 1,250 *l.* by loan, and the price to be charged for gas at 4 *s.* 9 *d.* per 1,000 cubic feet, with sliding scale as to price and dividend.

Where additional capital is authorised, it is required to be offered for sale by auction or tender. Where necessary the usual clauses as to limits of dividend, the creation of insurance and reserve funds, the testing of the gas (except in the Tonbridge Order, in which special provisions are inserted), fixing the illuminating power of gas at 15 candles, and the quantity of land to be taken by agreement, &c., have been inserted, and the Gasworks Clauses Acts, 1847 and 1871, incorporated.

Board of Trade,
Whitehall Gardens, }
July 1890. }

Courtenay Boyle,
An Assistant Secretary,
Board of Trade.

GAS ORDERS CONFIRMATION BILL.

MEMORANDUM stating the Nature of the
PROPOSALS contained in the PROVISIONAL
Orders included in the Gas Orders CONFIR-
MATION BILL.

(Presented by Her Majesty's Command.)

*Ordered, by The House of Commons, to be Printed,
8 July 1890.*

LONDON:
PRINTED BY HENRY HANSARD AND SON;
AND

Published by EYRE and SPOTTISWOODE, East Harding-street,
London, E.C.

and 32, Abingdon-street, Westminster, S.W. ;
ADAM and CHARLES BLACK, North Bridge, Edinburgh ;
and HODGKINS, Figgels, and Co., 10^a, Grafton-street, Dublin.

[*Price 1 d.*]

285.

H.—10. 7. 90.

GAS AND WATER ORDERS CONFIRMATION BILL.

MEMORANDUM stating the nature of the Proposals contained in the PROVISIONAL ORDERS included in the GAS and WATER ORDERS CONFIRMATION BILL.

1. *Barnoldswick Gas.*

To empower the Barnoldswick Gas and Light Company, Limited, to maintain and continue gasworks, and to make and supply gas in the townships of Barnoldswick, Coates, and Salterforth, in the parish of Barnoldswick, and the township of Thornton, in the parish of Thornton-in-Craven, all in the West Riding of the county of York, to fix the capital at 18,000 *l.* by shares, and 4,500 *l.* by loan, and the maximum price to be charged for gas at 5 *s.* per 1,000 cubic feet, with power to the Board of Trade, after the expiration of three years, to alter the maximum price, or to substitute a sliding scale of price and dividend.

2. *Hollingworth Gas.*

To empower the Hollingworth Gas Company, Limited, to maintain and continue gasworks, and to make and supply gas within the township of Hollingworth, in the parish of Mottram-in-Longdendale, in the county of Chester; to fix the capital at 6,000 *l.* by shares, and 1,500 *l.* by loan, and the price to be charged for gas at 4 *s.* 6 *d.* per 1,000 cubic feet, with sliding scale as to price and dividend.

3. *Ware Gas.*

To empower the Ware Gas-Light and Coal and Coke Company, Limited, to maintain and continue gasworks, to make and supply gas in parts of the parishes of Ware, Great Amwell, and Little Amwell, all in the county of Hertford, and to supply gas in bulk by agreement without the limits of supply; to fix the capital at 16,500 *l.* by shares, and 4,125 *l.* by loan, and the price to be charged for gas at 4 *s.* 9 *d.* per 1,000 cubic feet, with sliding scale as to price and dividend.

4. *Aldershot Gas and Water.*

To empower the Aldershot Gas and Water Company to raise 20,000 *l.* additional capital by shares or stock, and 5,000 *l.* by loan, to supply gas and water in bulk by agreement without the limits of supply, and to construct additional gasworks, and to fix the price to be charged for gas, with sliding scale as to price and dividend at 3 *s.* 8 *d.* per 1,000 cubic feet.

Where necessary, the usual clauses requiring the additional capital authorised to be offered for sale by auction or tender, limiting dividend, authorising the creation of insurance and reserve funds, providing for the testing of the gas, fixing the illuminating power of gas at 15 candles, and the quantity of land to be taken by agreement, &c., have been inserted, and the Gasworks Clauses Acts, 1847 and 1871, incorporated.

Board of Trade,
Whitehall Gardens; }
July 1890. }

Courtenay Boyle,
An Assistant Secretary,
Board of Trade.

GAS AND WATER ORDERS
CONFIRMATION BILL.

MEMORANDUM stating the nature of the
Proposals contained in the PROVISIONAL
Orders included in the Gas and Water
ORDERS CONFIRMATION BILL.

(*Presented by Her Majesty's Command.*)

*Ordered, by The House of Commons, to be Printed,
8 July 1890.*

LONDON:
PRINTED BY HENRY HANSARD AND SON;
AND
Published by EYRE and SPOTTISWOODE, East Harding-street,
London, E.C.,
and 39, Abingdon-street, Westminster, S.W.;
ADAM and CHARLES BLACK, North Bridge, Edinburgh;
and HODGES, FIGGERS, and CO., 104, Grafton-street, Dublin.

[*Price ½ d.*]
286.

REPORT by the BOARD OF TRADE as to dispensing with the Consent of the
SKIPTON UNION RURAL SANITARY AUTHORITY in the Case of the
BARNOLDSWICK GAS ORDER.

Board of Trade, }
May 1890. }

HENRY G. CALCRAFT.

BARNOLDSWICK GAS ORDER.

THE Board of Trade have to report, in compliance with Section 4 of the Gas and Water Works Facilities Act, 1870, that they have made a Provisional Order in the case of the application of the Promoters of the Barnoldswick Gas Provisional Order, notwithstanding that the consent of the Local Authority in whose district the proposed new works will be situated has not been obtained.

The application was made by the Barnoldswick Gas and Light Company (Limited) for authority to maintain and continue their existing Gas Works, to construct additional works, and to make and supply gas within the townships of Barnoldswick, Coates, Salterforth, and Thornton, in the West Riding of the County of York. The Skipton Union Rural Sanitary Authority, in whose district the additional works will be situated, have decided not to give their consent thereto. The Promoters have, in consequence, appealed to the Board of Trade to exercise the power conferred upon them by Section 4 of the Gas and Water Works Facilities Act, 1870, and to dispense with the consent of the Rural Sanitary Authority.

The Board of Trade communicated with the Rural Sanitary Authority upon the subject, and were informed that the consent was refused on the grounds "that the ratepayers are wishful that the township of Barnoldswick should be constituted a Local Government District, and that, should such a district be formed, this authority is of opinion that it is most desirable that the Board to be elected should be perfectly free to act for the township as to lighting, and not be prejudiced by this authority assenting to the above Order."

The Company were already supplying gas, and, under these circumstances, the Board of Trade informed the Rural Sanitary Authority that they were of opinion that the grounds upon which the consent was refused were not sufficient to warrant the refusal of the application, and that they proposed to dispense with the consent.

The Board of Trade accordingly dispensed with the consent of the Rural Sanitary Authority, and granted the Order.

Courtenay Boyle,
Assistant Secretary.

Board of Trade,
22 May 1890.

GAS AND WATER ORDERS
CONFIRMATION BILL.

REPORT by the BOARD OF TRADE as to
dispensing with the Consent of the SKIPPER
UNION RURAL SANITARY AUTHORITY in the
Case of the BARROLDSWICK GAS ORDER.

(Presented pursuant to Act of Parliament.)

*Ordered, by The House of Commons, to be Printed,
23 May 1890.*

LONDON:
PRINTED BY HENRY HANSARD AND SON;
AND
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London, E.C.
and 32, Abingdon-street, Westminster, S.W.;
ADAM and CHARLES BLACK, North Bridge, Edinburgh;
and HODGES, FROGIS, and Co., 104, Grafton-street, Dublin.

[*Price* $\frac{1}{2}$ d.]

190.

II—3. 6. 90.

GAS ORDERS CONFIRMATION (No. 2) BILL.

MEMORANDUM stating the Nature of the PROPOSALS contained in the PROVISIONAL ORDERS included in the GAS ORDERS CONFIRMATION (No. 2) BILL.

1. *Huntingdon and Godmanchester Gas.*

To empower the Huntingdon and Godmanchester Gas and Coke Company, Limited, to maintain and continue gasworks, and to make and supply gas in the Boroughs of Huntingdon and Godmanchester, both in the county of Huntingdon, to fix the capital at 12,000 *l.* by shares, and 3,000 *l.* by loan, and the price to be charged for gas at 4 *s.* 7 *d.* per 1,000 cubic feet, with sliding scale as to price and dividend.

2. *Llandrindod Water-Gas.*

To empower Richard Paul Agar Swettenham, William Norman Swettenham, and William Bubton to construct and maintain water-gasworks, and to supply *water gas* within the parishes and places of Llandrindod, Llandrindod Wells, Cefnlllys, and Trefonen, all in the county of Radnor, to fix the capital at 4,000 *l.* and the amount to be borrowed at 1,000 *l.*, and the maximum price to be charged for gas at 5 *s.*, 4 *s.*, and 3 *s.* 6 *d.* per 1,000 cubic feet, according to the amount of gas supplied in any year.

3. *Studley Gas.*

To empower the Studley Gas, Coal, and Coke Company, Limited, to maintain and continue gasworks, and to make and supply gas within the parishes of Studley and Sambourne, in the county of Warwick, to fix the capital at 2,500 *l.* by shares, and 625 *l.* by loan, and the price to be charged for gas at 5 *s.* 6 *d.* per 1,000 cubic feet, with sliding scale as to price and dividend.

4. *Wellingborough Gas.*

To empower the Wellingborough Gas Light Company, Limited, to include the parishes of Wilby, Great Doddington, and Earls Barton, all in the county of Northampton, in the limits of supply, and to charge in such parishes 1 *s.* per 1,000 cubic feet in excess of the price charged in the company's existing district.

Where necessary, the usual clauses as to limits of dividend, the creation of insurance and reserve funds, the testing of the gas, the quantity of land to be taken by agreement, &c., have been inserted, and the Gasworks Clauses Acts, 1847 and 1863, incorporated. The illuminating power has been fixed in all the Orders at 15 candles, except in the Llandrindod Order, in which it is fixed at 16 candles.

A special Report has already been made to Parliament in respect of the Llandrindod Order, which relates solely to the supply of *water-gas*.

Board of Trade,
Whitehall Gardens,
June 1890.

Courtenay Boyle,
An Assistant Secretary,
Board of Trade.

GAS ORDERS CONFIRMATION (No. 2)
BILL.

MEMORANDUM stating the Nature of the
Proposals contained in the Provisional Orders
included in the Gas Orders Confirmation
(No. 2) Bill.

(Presented by Her Majesty's Command.)

*Ordered, by The House of Commons, to be Printed,
25 June 1890.*

LONDON:
PRINTED BY HENRY HANSARD AND SON;
AND

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London, E.C.
and 32, Abingdon-street, Westminster, S.W.;
ADAM and CHARLES BLACK, North Bridge, Edinburgh;
and HODGES, FIGGIS, and Co., 104, Grafton-street, Dublin.

[Price $\frac{1}{2}$ d.]

250.

H.—26. G. 90.

LLANDRINDOD WATER-GAS

PROVISIONAL ORDER.

Presented to both Houses of Parliament by Command of Her Majesty.



LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C., and
32, ABINGDON STREET, WESTMINSTER, S.W.; or
ADAM AND CHARLES BLACK 6, NORTH BRIDGE, EDINBURGH; or
HODGES, FIGGIS, & Co., 104, GRAFTON STREET, DUBLIN.

1890.

Gas Orders Confirmation Bill, No. 2.

LLANDRINDOD WATER-GAS PROVISIONAL ORDER.

So far as the Board of Trade are aware, the application for this Order is the first instance in which Parliament has been asked to grant statutory authority for the supply of water-gas, and they have therefore thought it right to direct the special attention of Parliament thereto.

The Promoters are Richard Paul Agar Swettenham, William Norman Swettenham, and William Bubton, and the limits within which the provisions of the Order will be in force are the parishes and places of Llandrindod, Llandrindod Wells, Cefnlllys, and Trefonen, all in the county of Radnor.

The local and road authorities interested have all given their consent.

The regulations and restrictions imposed upon an ordinary coal-gas undertaking applying for Parliamentary powers appeared to the Department to be inadequate in the case of water-gas, and it became necessary to consider and settle what special conditions should be imposed.

In settling the conditions which appear in the Order now submitted to Parliament, the Board of Trade have had the benefit of the advice of Sir Henry Roscoe, M.P., and of Dr. Stevenson, of Guy's Hospital.

It would appear that water-gas is practically inodorous, and contains a large proportion of carbonic oxide, which is highly dangerous to human life. It was therefore essential, in the interests of public safety, that means should be adopted to secure the proper odourisation of the gas, so that any leakage or escape might be easily detected, and with this object clause 18 has been inserted in the Order, which provides as follows:—

“ All gas supplied by the Undertakers shall, if not sufficiently odourised
“ by the materials employed in the manufacture thereof to render any
“ leakage or escape of the gas easily detected, be passed through a
“ locked chamber or reservoir containing mercaptan sulphurised acetone,
“ or such other pungent odourant as may be approved by the Board of
“ Trade in writing, not accessible to those engaged in the manufacture,
“ so that the gas may be impregnated or mixed with a sufficient
“ quantity of such odourant before reaching the gasholder, and that the
“ gas supplied therefrom may be readily detected in the event of any
“ leakage or escape from the mains or pipes, either outside or inside
“ the premises supplied.”

The other special provisions in the Order are, clause 21, as to testing gas; clause 22, which gives power to the Board of Trade, upon the application of the sanitary authorities, to appoint an inspector or inspectors for the purpose of seeing that no leakage from the main or pipes takes place, and that the gas is properly odourised; clause 23, which empowers the Board of Trade to modify or suspend the powers granted by the Order, if the Undertakers at any time fail to supply gas in accordance with the provisions of the Order, or with a due regard to the public safety; clause 24, which prescribes the penalty to which the Undertakers shall be liable if they fail to supply gas in accordance with the provisions of the Order; and clause 25, which enables the Board of Trade to revoke the Order as to the whole or any part of the limits of supply if the manufacture and supply of gas cannot be carried on without danger to public safety.

COURTENAY BOYLE,

An Assistant Secretary,
Board of Trade.

May 22, 1890.

GAS COMPANIES (METROPOLIS).

ACCOUNTS

OF

THE METROPOLITAN GAS COMPANIES

FOR THE YEAR 1889 :

In compliance with the Metropolis Gas Act, 1860 (23 & 24 Vict. c. 125), the Gas Light and Coke Company's Act, 1876 (39 & 40 Vict. c. 225), the South Metropolitan Gas Light and Coke Company's Act, 1876 (39 & 40 Vict. c. 229), and the Commercial Gas Act, 1875 (38 & 39 Vict. c. 200).

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Board of Trade, }
April 1890. }

HENRY G. CALCRAFT.

(PRESENTED PURSUANT TO ACT OF PARLIAMENT.)

Ordered, by The House of Commons. to be Printed,
15 April 1890.

LONDON:
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ADAM and CHARLES BLACK, North Bridge, Edinburgh ;
and HODGES, FIGGIS, and Co., 104, Grafton-street, Dublin.

THE GAS LIGHT AND COKE COMPANY.

STATEMENT of ACCOUNTS for the HALF YEAR ending 30th JUNE 1889.

No. 1.—STATEMENT OF STOCK AND SHARE CAPITAL, on the 30th JUNE 1889.

Acts of Parliament relating to the Raising of Capital.	Description of Capital.	Standard Dividend.	
The Gas Light and Coke Company's Act, 1868	A Ordinary Stock - - - - -	10 per cent. - - -	1
	A Preference Convertible Stock, 1st Issue - - - - -	5 per cent. - - -	2
	A ditto, 2nd Issue - - - - -	5 per cent. - - -	3
	A ditto, 3rd Issue - - - - -	5 per cent. - - -	4
The Gas Light and Coke Company's Act, 1872	A Ordinary Stock - - - - -	10 per cent. - - -	5
	A Preference Stock, 4th Issue - - - - -	5 per cent. - - -	6
	A ditto - - - 5th Issue - - - - -	5 per cent. - - -	7
The Victoria Docks Gas Act, 1857	A Ordinary Stock - - - - -	10 per cent. - - -	8
The City of London Gas Company's Act, 1859	A Ordinary Stock - - - - -	10 per cent. - - -	9
	B Stock - - - - -	*4 per cent. - - -	10
The Companies Act, 1862, as applied to the Western Gas Light Company, Limited	A Ordinary Stock - - - - -	10 per cent. - - -	11
The Imperial Gas Act, 1854	A Ordinary Stock - - - - -	10 per cent. - - -	12
The Great Central Gas Consumers Act, 1851	C Preference Stock - - - - -	10 per cent. - - -	13
The Equitable Gas Light Company's Act, 1842	D - ditto - - - - -	10 per cent. - - -	14
The Independent Gas Light and Coke Company's Act, 1864	E - ditto - - - - -	10 per cent. - - -	15
	F - ditto - - - - -	5 per cent. - - -	16
	G - ditto - - - - -	7½ per cent. - - -	17
The Imperial Gas Act, 1866	H Stock - - - - -	*7 per cent. - - -	18
The Imperial Gas Act, 1869	H ditto - - - - -	*7 per cent. - - -	19
The London Gaslight Act, 1852	J Preference Stock - - - - -	10 per cent. - - -	20
	Preference Stock or Shares - - - - -	6 per cent. - - -	21
The London Gaslight Act, 1857	- ditto - ditto - - - - -	6 per cent. - - -	22
The London Gaslight Act, 1866	J Preference Stock - - - - -	10 per cent. - - -	23
	Preference Stock or Shares - - - - -	6 per cent. - - -	24
The Gas Light and Coke Company Act, 1876	A Ordinary Stock - - - - -	10 per cent. - - -	25
	Ordinary Stock or Shares - - - - -	10 per cent. - - -	26

* Maximum Dividends, subject to fall only.

No. 2.—STATEMENT OF LOAN CAPITAL, on the 30th JUNE 1889.

Acts of Parliament authorising the Loan Capital.	Description of Loan.	AMOUNT BORROWED.			
		4 per Cent.	4½ per Cent.	4¾ per Cent.	
		£. s. d.	£. s. d.	£. s. d.	
The Gas Light and Coke Company's Act, 1868	Debenture Stock	80,000 - -	50,000 - -	32,500 - -	1
		- - - - -	- - - - -	- - - - -	2
The Gas Light and Coke Company's Act, 1872	Debenture Stock	250,000 - -	- - - - -	- - - - -	3
The Victoria Docks Gas Act, 1857	- ditto - - - - -	24,000 - -	- - - - -	- - - - -	4
The City of London Gas Company's Act, 1859	- ditto - - - - -	38,950 - -	- - - - -	21,050 - -	5
The Companies Act, 1862, as applied to the Western Gas Light Company, Limited	- ditto - - - - -	- - - - -	- - - - -	200,000 - -	6
		- - - - -	- - - - -	- - - - -	
The Imperial Gas Act, 1854	Bonds† Debenture Stock	37,000 - -	- - - - -	- - - - -	7
		- - - - -	- - - - -	- - - - -	8
The Great Central Gas Consumers Act, 1851	- ditto - - - - -	54,200 - -	- - - - -	11,800 - -	9
The Imperial Gas Act, 1868	- ditto - - - - -	81,250 - -	- - - - -	- - - - -	10
The Imperial Gas Act, 1869	- ditto - - - - -	183,750 - -	- - - - -	- - - - -	11
The London Gaslight Act, 1852	- ditto - - - - -	12,000 - -	- - - - -	- - - - -	12
		- - - - -	- - - - -	- - - - -	13
The London Gaslight Act, 1866	Debenture Stock	- - - - -	- - - - -	29,500 - -	14
The Gas Light and Coke Company Act, 1876	- ditto - - - - -	800,000 - -	- - - - -	- - - - -	15
		- - - - -	- - - - -	- - - - -	16
	£.	1,061,150 - -	50,000 - -	294,850 - -	17

† Bonds for Capitalised Profits.

THE GAS LIGHT AND COKE COMPANY.

STATEMENT of ACCOUNTS for the HALF YEAR ending 30th JUNE 1889.

No. 1.—STATEMENT OF STOCK AND SHARE CAPITAL, on the 30th JUNE 1889.

	Total Paid up.		Remaining to be Called up and Unissued.		Total Amount of existing Capital Powers.		Amount Cancelled.		TOTAL Amount originally Authorised by Acts.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
1	1,547,620	- -	}	-	1,550,000	-	-	-	1,550,000	-
2	220	- -								
3	620	- -								
4	1,530	- -								
5	987,410	- -	}	-	1,000,000	-	-	-	1,000,000	-
6	7,370	- -								
7	4,620	- -								
8	100,000	- -	}	-	400,000	-	-	-	400,000	-
9	300,000	- -								
10	100,000	- -								
11	600,000	- -	}	-	200,000	-	-	-	200,000	-
12	1,500,000	- -								
13	200,000	- -								
14	300,000	- -	}	-	255,000	-	-	-	255,000	-
15	165,000	- -								
16	30,000	- -								
17	60,000	- -	}	-	325,000	-	-	-	325,000	-
18	325,000	- -								
19	975,000	- -								
20	304,000	- -	}	-	544,000	-	5,000	-	550,000	-
21	-	-								
22	-	-	}	-	300,000	-	438	-	369,438	-
23	60,000	- -								
24	-	-	}	-	1,000,000	-	-	-	1,000,000	-
25	375,000	- -								
26	-	-								
£.	8,103,000	- -	1,101,000	- -	9,204,000	- -	15,369	5 -	9,219,369	5 -

No. 2.—STATEMENT OF LOAN CAPITAL, on the 30th JUNE 1889.

AMOUNT BORROWED.			Amount Remaining to be Borrowed.	Total Amount of Existing Borrowing Powers.	Amount Cancelled.	Total Amount originally Authorised.
6 per Cent.	10 per Cent.	TOTAL.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
107,970 15 10	- - -	270,479 15 10	192,920 4 2	462,500 - -	- - -	462,500 - -
- - -	- - -	250,000 - -				
1,000 - -	- - -	25,000 - -	- - -	25,000 - -	- - -	25,000 - -
- - -	- - -	60,000 - -	- - -	60,000 - -	- - -	60,000 - -
- - -	- - -	200,000 - -	- - -	200,000 - -	- - -	200,000 - -
6,000 - -	130,000 - -	173,000 - -	- - -	173,000 - -	- - -	173,000 - -
- - -	- - -	66,000 - -	- - -	66,000 - -	- - -	66,000 - -
- - -	- - -	81,250 - -	- - -	81,250 - -	- - -	81,250 - -
60,000 - -	- - -	243,750 - -	- - -	243,750 - -	- - -	243,750 - -
- - -	- - -	12,000 - -	66,000 - -	78,000 - -	13,667 10 -	91,667 10 -
- - -	- - -	29,500 - -				
475,620 4 2	- - -	775,620 4 2	- - -	29,500 - -	1,062 - -	30,562 - -
- - -	- - -	- - -	224,979 15 10	1,000,000 - -	- - -	1,000,000 - -
630,000 - -	130,000 - -	2,180,000 - -	493,000 - -	2,669,000 - -	14,729 10 -	2,683,729 10 -

THE GAS LIGHT AND COKE COMPANY—Half Year ending 30th June 1889—*continued.**Dr.* No. 3.—CAPITAL ACCOUNT for the HALF YEAR ending 30th JUNE 1889. - - -

	Amount Expended this Half Year.	TOTAL Expenditure to 30th June 1889.
	£. s. d.	£. s. d.
To Expenditure to 31st December 1888 - - - - -	- - - - -	10,310,230 10 5
To Expenditure during the Half-year to 30th June 1889, viz.:—		
Lands acquired, including law charges - - - - -	323 2 3	
Buildings and machinery in extension of works - - - - -	17,025 12 10	
New and additional mains and service pipes - - - - -	8,025 18 1	
New and additional meters - - - - -	5,830 4 1	
New and additional stoves - - - - -	8,257 - 11	
	40,661 18 2	
<i>Cr.</i>	£. s. d.	
By Sale of surplus land - - - - -	2,435 17 -	
„ Depreciation of meters - - - - -	3,776 - -	
„ Ditto - stoves - - - - -	2,680 - -	
	8,891 17 -	31,770 1 2
		10,342,000 11 7
To Balance of Capital Account - - - - -	- - - - -	348,890 8 5
	£.	10,690,900 - -

Dr. No. 4.—REVENUE ACCOUNT for the HALF YEAR ending 30th JUNE 1889. - - -

June Half Year, 1888.		£. s. d.	£. s. d.
£.	To Manufacture of Gas:		
538,353	Coals, including dues, carriage, unloading, and trimming (<i>see</i> Account No. 10)	577,253 13 2	
10,066	Salaries of engineers and other officers at works - - - - -	9,802 14 5	
121,113	Wages (carbonising) - - - - -	124,569 11 11	
27,454	Purification, including 15,761 l. 5s. 8d. for labour - - - - -	27,390 15 9	
105,279	Repair and maintenance of works and plant, materials, and labour, less received for old materials, 1,627 l. 9s. 4d. - - - - -	111,913 12 11	850,900 8 2
	To Distribution of Gas:		
23,164	Salaries and wages of officers (including rental clerks) - - - - -	23,016 1 4	
22,371	Repair and maintenance of mains and service pipes - - - - -	21,691 4 6	
12,618	Repair and renewals of meters - - - - -	14,814 15 -	
3,800	Ditto - ditto - stoves - - - - -	7,586 11 -	67,108 12 10
	To Public Lamps:		
14,014	Lighting and repairing - - - - -	15,094 16 9	
-	Experimental Street Lighting - - - - -	635 15 4	15,730 12 10
	To Rents, Rates, and Taxes:		
3,470	Rents payable - - - - -	3,442 2 10	
72,324	Rates and taxes - - - - -	79,214 2 -	82,686 4 10
	To Management:		
2,750	Directors' allowance - - - - -	2,750 - -	
200	Company's auditors - - - - -	200 - -	
7,355	Salaries of secretary, accountant, and clerks - - - - -	7,431 14 8	
14,541	Collectors' commission - - - - -	14,601 19 4	
3,073	Stationery and printing - - - - -	3,477 4 11	
2,051	General charges - - - - -	1,788 14 6	30,249 13 5
	To Parliamentary Charges - - - - -		
79	Law charges - - - - -	- - - - -	1,884 18 9
2,194	Bad debts - - - - -	- - - - -	7,154 3 2
7,735	Depreciation Fund for works on leasehold land - - - - -	- - - - -	750 - -
750	„ Annuities - - - - -	- - - - -	9,052 9 7
13,232			
	To Public Officers:		
1,011	Gas referees and official auditor - - - - -	1,109 5 6	
692	Public testing stations - - - - -	773 2 3	1,882 7 9
1,010,369			1,067,399 10 7
565,912	Balance carried to Net Revenue Account (No. 5) - - - - -	- - - - -	520,203 19 4
1,576,301		£.	1,587,603 9 11

THE GAS LIGHT AND COKE COMPANY—Half Year ending 30th June 1889—*continued.*

No. 3.—CAPITAL ACCOUNT for the HALF YEAR ending 30th JUNE 1889.

Cr.

	Amount Received to 31st December 1888.	Amount Received this Half Year.	TOTAL Receipts to 30th June 1889.
	£. s. d.	£. s. d.	£. s. d.
By A Ordinary Stock	5,468,600 - -	- - - -	5,470,040 - -
„ A 5 per cent. Preference Convertible Stock - - - 1st Issue	(a) 1,120 - -	- - - -	220 - -
„ A 5 per cent. - ditto - - ditto - - - 2nd Issue	(a) 740 - -	- - - -	620 - -
„ A 5 per cent. - ditto - - ditto - - - 3rd Issue	(a) 1,950 - -	- - - -	1,530 - -
„ A 5 per cent. Preference Stock - - - 4th Issue	7,970 - -	- - - -	7,970 - -
„ A 5 per cent. - ditto - - - 5th Issue	4,620 - -	- - - -	4,620 - -
„ B 4 per cent. Maximum Stock	100,000 - -	- - - -	100,000 - -
„ C 10 per cent. Preference Stock	200,000 - -	- - - -	200,000 - -
„ D 10 per cent. - ditto - - -	300,000 - -	- - - -	300,000 - -
„ E 10 per cent. - ditto - - -	165,000 - -	- - - -	165,000 - -
„ F 5 per cent. - ditto - - -	30,000 - -	- - - -	30,000 - -
„ G 7½ per cent. - ditto - - -	60,000 - -	- - - -	60,000 - -
„ H 7 per cent. Maximum Stock	1,300,000 - -	- - - -	1,300,000 - -
„ J 10 per cent. Preference Stock	463,000 - -	- - - -	463,000 - -
„ 4 per cent. Debenture Stock	1,061,150 - -	- - - -	1,081,150 - -
„ 4½ per cent. - ditto - - -	50,000 - -	- - - -	50,000 - -
„ 4½ per cent. - ditto - - -	294,850 - -	- - - -	294,850 - -
„ 6 per cent. - ditto - - -	650,000 - -	- - - -	650,000 - -
„ Bonds for Capitalised Profits	130,000 - -	- - - -	130,000 - -
	10,289,000 - -	- - - -	10,289,000 - -
„ Premium Capital—Ordinary Stock	302,500 - -	- - - -	302,500 - -
„ Debenture Stock	99,400 - -	- - - -	99,400 - -
	£. 10,690,900 - -	- - - -	
		£.	10,690,900 - -

(a) £. 1,440 of these Issues has been converted into Ordinary Stock during the half-year.

No. 4.—REVENUE ACCOUNT for the HALF YEAR ending 30th JUNE 1889.

Cr.

June Half Year, 1889.		£. s. d.	£. s. d.
£.	By Sale of Gas:		
1,090,736	Common gas, per meter, at 2 s. 6 d. and 2 s. 3 d. per 1,000 cubic feet - - -	1,034,163 13 2	
40,511	Cannel gas, per meter, at 3 s. 1 d. per 1,000 cubic feet - - -	44,741 5 4	
	Public Lighting and Under Contracts:		
62,747	Common gas - - - - -	64,569 15 -	
2,439	Cannel gas - - - - -	2,524 10 11	
1,205,433	(See Statement, No. 12.)		1,145,999 13 5
25,577	By Rental of meters - - - - -	- - - -	26,184 5 4
2,288	Ditto - stoves - - - - -	- - - -	2,525 17 2
	By Residual Products:		
195,673	Coke, less 32,123 l. 9 s. 1 d. for labour, &c. - - -	235,481 15 1	
9,798	Breeze, less 1,809 l. 13 s. 8 d. for labour, &c. - - -	6,439 4 -	
59,213	Tar and tar products - - - - -	79,295 16 3	
74,193	Ammoniacal liquor and sulphate of ammonia - - -	87,379 5 1	
			408,596 - 5
3,627	By Rents receivable - - - - -	- - - -	3,830 1 1
199	„ Transfer fees - - - - -	- - - -	217 12 6
300	„ Canteen Account - - - - -	- - - -	300 - -
1,576,301		£.	1,587,603 9 11

THE GAS LIGHT AND COKE COMPANY—Half Year ending 30th June 1889—*continued*

Dr.

No. 5.—NET REVENUE ACCOUNT for the HALF YEAR ending 30th JUNE 1889.

Cr.

June Half Year, 1888.		£. s. d.	June Half Year, 1888.		£. s. d.
£. 64,920	To Interest on debenture stocks and bonds, accrued to 30th June 1889 - - - - -	54,919 12 6	£. 565,230	By Balance from last Account - - - - -	660,161 13 8
	To Dividend on the Preference Stocks: £. s. d.			Less--	
410	A 5 per cent. - - - - -	374 - -	334,936	D dividend on the Ordinary Capital for the half year to 31st December 1888 - - - - -	355,459 - -
10,000	C 10 per cent. - - - - -	10,000 - -	230,294		804,702 13 8
15,000	D 10 per cent. - - - - -	15,000 - -			
8,220	E 10 per cent. - - - - -	8,220 - -			
750	F 5 per cent. - - - - -	750 - -			
2,250	G 7½ per cent. - - - - -	2,250 - -			
23,150	J 10 per cent. - - - - -	23,150 - -	565,912	" Revenue Account (No. 4) - - - - -	520,203 19 4
		59,774 - -			
	To Dividend on the Maximum Stocks: £. s. d.				
2,000	H 4 per cent. - - - - -	2,000 - -			
45,500	I 7 per cent. - - - - -	45,500 - -			
		107,274 - -			
654	To Interest on Temporary Loans and Sundry Funds - - - - -	691 13 -			
633,922	" Balance applicable to Dividend on the Ordinary Stock - - - - -	662,021 7 6			
796,206		£. 824,906 13 -			£. 824,906 13 -

No. 6.—PROPOSED APPROPRIATION of BALANCE applicable to DIVIDEND, 30th JUNE 1889.

June Half Year, 1888.		£. s. d.	£. s. d.
£. 230,204	Net Balance brought from last Account (see No. 5) - - - - -	304,702 13 8	
402,748	Amount of Net Revenue for the half year (see No. 5) - - - - -	347,318 13 10	
633,022			662,021 7 6
(13 per cent.)	A Dividend on the Ordinary Stock: 13½ per cent. per annum on 5,470,040 l. - - - - -		376,065 5 -
355,459			
277,563	Balance carried to next Half Year's Account - - - - -	£.	285,956 2 6

Dr.

No. 7.—RESERVE FUND ACCOUNT for the HALF YEAR ending 30th JUNE 1889.

Cr.

	£. s. d.		£. s. d.
To Balance on 30th June 1889 - - - - -	510,195 10 10	By Balance on 31st December 1888 - - - - -	502,606 2 6
		" Interest on amount invested - - - - -	7,499 8 4
	£. 510,195 10 10		£. 510,195 10 10

Dr.

No. 8.—INSURANCE FUND ACCOUNT for the HALF YEAR ending 30th JUNE 1889.

Cr.

	£. s. d.		£. s. d.
To Balance on 30th June 1889 - - - - -	82,532 15 4	By Balance on 31st December 1888 - - - - -	81,319 12 2
		" Interest on amount invested - - - - -	1,213 3 2
	£. 82,532 15 4		£. 82,532 15 4

Dr.

No. 9.—DEPRECIATION FUND ACCOUNT (for WORKS ON LEASEHOLD LANDS) for the HALF YEAR ending 30th JUNE 1889.

Cr.

	£. s. d.		£. s. d.
To Balance on 30th June 1889 - - - - -	34,906 12 4	By Balance on 31st December 1888 - - - - -	33,654 10 11
		" Amount brought from Revenue Account for the half year - - - - -	750 - -
		" Interest on amount invested - - - - -	502 1 5
	£. 34,906 12 4		£. 34,906 12 4

GAS COMPANIES FOR THE YEAR 1889.

THE GAS LIGHT AND COKE COMPANY—Half Year ending 30th June 1889—continued.

No. 10.—STATEMENT of COALS USED, &c., for the HALF YEAR ending 30th June 1889.

Description of Coal.	In Store 31st December 1888.	Received during Half Year.	Carbonised during Half Year.	Used during Half Year.	In Store 30th June 1889.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
Common - - - - -	211,274	763,050	916,181	764	57,379
Cannel - - - - -	22,445	5,062	21,950	6	5,551
TOTAL - - -	233,719	768,112	938,131	770	62,930

No. 11.—STATEMENT OF RESIDUAL PRODUCTS for the Half Year ending 30th June 1889.

Description.	In Store 31st December 1888.	Made during Half Year.	Used during Half Year.	Sold during Half Year.	In Store 30th June 1889.
Coke - - - - - Tons	34,255	578,753	121,090	463,217	28,701
Breeze - - - - - "	1,991	56,413	26,259	80,525	1,620
Tar - - - - - Gallons	726,626	10,418,097	9,689,514	968,728	5,3471
Ammoniacal Liquor - - - Butts	17,310	266,719	261,470	8,310	14,249

No. 12.—STATEMENT OF GAS MADE, SOLD, &c., for the HALF YEAR ending 30th June 1889.

Description of Gas.	Quantity Made.	Quantity Sold.			Quantity used on		Quantity not accounted for.	Number Public Lan
		Public Lights and under Contracts. (Estimated.)	Private Lights (per Meter).	Total Quantity Sold.	Works, &c.	Total Quantity accounted for.		
	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	
Common - - - - -	9,423,234	456,116	8,301,866	8,757,972	113,374	8,871,346	551,888	46,935
Cannel - - - - -	321,105	15,549	290,214	305,763	2,004	307,767	13,338	2,209
TOTAL - - -	9,744,339	471,665	8,592,070	9,063,735	115,378	9,179,113	555,226	49,144
June Half Year, 1888 - -	9,441,122	454,050	8,253,346	8,707,806	107,444	8,815,340	625,782	48,171

Dr. **No. 13.—GENERAL BALANCE SHEET, 30th JUNE 1889.** *Cr.*

June Half Year, 1888		£.	s.	d.	June Half Year, 1889.		£.	s.	d.	£.
451,431	To Capital :— Balance at credit thereof (Account No. 3)	-	-	348,899 8 5	458,495	By Cash at bankers - - - - -	-	-	-	99,959
633,022	To Net Revenue :— Balance at credit thereof (Account No. 5)	-	-	662,021 7 6	400,000	By Amount on Deposit at Interest - - -	-	-	-	500,000
495,252	To Reserve Fund :— Balance at credit thereof (Account No. 7)	510,195	10	10	697,785	By Amount Invested:— £. s. d.				
80,116	To Insurance Fund :— Balance at credit thereof (Account No. 8)	82,532	15	4	92,959	2½ per Cent. (Con- solidated Stock - 642,916 10 4 Stock				627,634
32,417	To Depreciation Fund :— Balance at credit thereof (Account No. 9)	34,906	12	4	4,590	By Stores on hand, viz. :—				
54,920	To Interest on Debenture Stocks and Bonds, due on 30th June 1889 - - - - -	-	-	54,919 12 6	80,785	Coals - - - - -	33,033	2	0	
107,310	„ Preference and maximum dividends due on 30th June 1889 - - - - -	-	-	107,274 - -	130,914	Coke - - - - -	13,221	5	6	
10,915	„ Unclaimed dividends due on 30th June 1889 - - -	-	-	10,912 3 2		Tar and ammoniacal liquor and pro- ducts - - - - -	62,671	19	11	
143,740	„ Sundry tradesmen and others for amount due for coals, stores, and sundries - - - - -	-	-	157,514 19 -		Sundry stores - - - - -	136,206	1	-	245,192
1,667	„ Benevolent fund - - - - -	-	-	1,667 6 8		By Accounts due to the Company, viz. :—				
2,010,799		£.	1,970,843	14 9	2,010,799	Gas and Meter Rental :				
						Quarter ending 30th June 1889 - - -	442,749	5	7	
						Arrears outstanding - - - - -	20,115	9	6	462,864
						Coke and other residual products - - -	34,261	12	10	
						Sundry accounts - - - - -	930	-	3	35,191
										£. 1,970,843

20 July 1889.

Examined, and found correct.

(signed) *Wm. Thos. Makins*, Governor.

(signed) *H. W. Chisholm*,
Francis Farnan, } Auditors.

I certify that the above accounts are correct. Forfeitures incurred during the half-year, amounting to 3*l.*, must be borne and paid exclusively by and out of the divisible profits of the Company, and by way of reduction of dividend.

22 July 1889.

(signed) *Chas. H. Parkes*, Official Auditor.

THE GAS LIGHT AND COKE COMPANY.

STATEMENT of ACCOUNTS for the HALF YEAR ending 31st DECEMBER 1889.

No. 1.—STATEMENT OF STOCK AND SHARE CAPITAL, on the 31st DECEMBER 1889.

Acts of Parliament relating to the raising of Capital.	Description of Capital.	Standard Dividend.	
The Gas Light and Coke Company's Act, 1868	A Ordinary Stock	10 per cent.	1
	A Preference Convertible Stock,	5 per cent.	2
	1st Issue	5 per cent.	3
	A - ditto, 2nd Issue	5 per cent.	4
The Gas Light and Coke Company's Act, 1872	A - ditto, 3rd Issue	5 per cent.	5
	A Ordinary Stock	10 per cent.	6
	A Preference Stock, 4th Issue	5 per cent.	7
The Victoria Docks Gas Act, 1857	A - ditto - 5th Issue	5 per cent.	8
The City of London Gas Company's Act, 1859	A Ordinary Stock	10 per cent.	9
	B Stock	*4 per cent.	10
The Companies Act, 1862, as applied to the Western Gas Light Company, Limited	A Ordinary Stock	10 per cent.	11
The Imperial Gas Act, 1854	A - ditto	10 per cent.	12
The Great Central Gas Consumers Act, 1851	C Preference Stock	10 per cent.	13
The Equitable Gas Light Company's Act, 1842	D - ditto	10 per cent.	14
The Independent Gas Light and Coke Company Act, 1864	E - ditto	10 per cent.	15
	F - ditto	5 per cent.	16
	G - ditto	7½ per cent.	17
The Imperial Gas Act, 1866	H Stock	*7 per cent.	18
The Imperial Gas Act, 1869	- ditto	*7 per cent.	19
The London Gaslight Act, 1852	J Preference Stock	10 per cent.	20
	Preference Stock or Shares	6 per cent.	21
The London Gaslight Act, 1857	- ditto - ditto	6 per cent.	22
The London Gaslight Act, 1866	J Preference Stock	10 per cent.	23
	Preference Stock or Shares	6 per cent.	24
The Gas Light and Coke Company Act, 1876	A Ordinary Stock	10 per cent.	25
	Ordinary Stock or Shares	10 per cent.	26

* Maximum Dividends, subject to fall only.

No. 2.—STATEMENT OF LOAN CAPITAL, on the 31st DECEMBER 1889.

Acts of Parliament authorising the Loan Capital.	Description of Loan.	AMOUNT BORROWED.			
		4 per Cent.	4½ per Cent.	4¾ per Cent.	
		£. s. d.	£. s. d.	£. s. d.	
The Gas Light and Coke Company's Act, 1868	Debenture Stock	80,000	50,000	32,500	1
					2
The Gas Light and Coke Company's Act, 1872	Debenture Stock	250,000			3
The Victoria Docks Gas Act, 1857	- ditto	24,000			4
The City of London Gas Company's Act, 1859	- ditto	38,950		21,050	5
The Companies Act, 1862, as applied to the Western Gas Light Company, Limited	- ditto			200,000	6
The Imperial Gas Act, 1854	Bonds †				7
	Debenture Stock	37,000			8
The Great Central Gas Consumers Act, 1851	- ditto	54,200		11,800	9
The Imperial Gas Act, 1866	- ditto	81,250			10
The Imperial Gas Act, 1869	- ditto	183,750			11
The London Gas Light Act, 1852	- ditto	12,000			12
					13
The London Gas Light Act, 1866	Debenture Stock			29,500	14
The Gas Light and Coke Company Act, 1876	- ditto	300,000			15
					16
	£.	1,061,150	50,000	294,850	17

† Bonds for Capitalised Profits.

THE GAS LIGHT AND COKE COMPANY.

STATEMENT of ACCOUNTS for the HALF YEAR ending 31st DECEMBER 1889.

No. 1.—STATEMENT OF STOCK AND SHARE CAPITAL, on the 31st DECEMBER 1889.

	Total Paid up.		Remaining to be Called up and Unissued.		Total Amount of existing Capital Powers.		Amount Cancelled.		Total Amount originally Authorised by Acts.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
1	1,548,210	- -	}	- - - -	1,550,000	- -	- - - -	- -	1,550,000	- -
2	220	- -		- - - -		- -	- - - -	- -		- -
3	100	- -		- - - -		- -	- - - -	- -		- -
4	1,470	- -		- - - -		- -	- - - -	- -		- -
5	987,410	- -	}	- - - -	1,000,000	- -	- - - -	- -	1,000,000	- -
6	7,970	- -		- - - -		- -	- - - -	- -		- -
7	4,620	- -		- - - -		- -	- - - -	- -		- -
8	100,000	- -	- - - -	- - - -	100,000	- -	- - - -	- -	100,000	- -
9	300,000	- -	}	- - - -	400,000	- -	- - - -	- -	400,000	- -
10	100,000	- -		- - - -		- -	- - - -	- -		- -
11	600,000	- -	- - - -	- - - -	600,000	- -	- - - -	- -	600,000	- -
12	1,560,000	- -	- - - -	- - - -	1,560,000	- -	- - - -	- -	1,560,000	- -
13	200,000	- -	- - - -	- - - -	200,000	- -	- - - -	- -	200,000	- -
14	300,000	- -	- - - -	- - - -	300,000	- -	- - - -	- -	300,000	- -
15	165,000	- -	}	- - - -	255,000	- -	- - - -	- -	255,000	- -
16	30,000	- -		- - - -		- -	- - - -	- -		- -
17	60,000	- -		- - - -		- -	- - - -	- -		- -
18	325,000	- -	- - - -	- - - -	325,000	- -	- - - -	- -	325,000	- -
19	975,000	- -	- - - -	- - - -	975,000	- -	- - - -	- -	975,000	- -
20	394,000	- -	}	150,000	544,000	- -	6,000	- -	550,000	- -
21	- - - -	- -		- - - -		- -		- -		- -
22	- - - -	- -	- - - -	20,000	20,000	- -	8,931	5 -	34,931	5 -
23	69,000	- -	}	300,000	369,000	- -	438	- -	369,438	- -
24	- - - -	- -		- - - -		- -		- -		- -
25	875,000	- -	}	625,000	1,000,000	- -	-	- -	1,000,000	- -
26	- - - -	- -		- - - -		- -		- -		- -
£.	8,103,000	- -	- - - -	1,101,000	9,204,000	- -	15,369	5 -	9,219,369	5 -

No. 2.—STATEMENT OF LOAN CAPITAL, on the 31st DECEMBER 1889.

AMOUNT BORROWED.			Amount remaining to be Borrowed.	Total Amount of existing Borrowing Powers.	Amount Cancelled.	Total Amount originally Authorised.
6 per Cent.	10 per Cent.	TOTAL.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
107,979 15 10	- - - -	270,479 15 10	192,020 4 2	462,500 - -	-	462,500 - -
- - - -	- - - -	250,000 - -				
1,000 - -	- - - -	25,000 - -	- - - -	25,000 - -	- - - -	25,000 - -
- - - -	- - - -	60,000 - -	- - - -	60,000 - -	- - - -	60,000 - -
- - - -	- - - -	200,000 - -	- - - -	200,000 - -	- - - -	200,000 - -
6,000 - -	130,000 - -	173,000 - -	- - - -	173,000 - -	- - - -	173,000 - -
- - - -	- - - -	66,000 - -	- - - -	66,000 - -	- - - -	66,000 - -
- - - -	- - - -	81,250 - -	- - - -	81,250 - -	- - - -	81,250 - -
60,000 - -	- - - -	243,750 - -	- - - -	243,750 - -	- - - -	243,750 - -
- - - -	- - - -	12,000 - -	66,000 - -	78,000 - -	13,667 10 -	91,667 10 -
- - - -	- - - -	29,500 - -				
475,020 4 2	- - - -	775,020 4 2	224,979 15 10	1,000,000 - -	-	1,000,000 - -
- - - -	- - - -	- - - -				
650,000 - -	130,000 - -	2,186,000 - -	483,000 - -	2,669,000 - -	14,720 10 -	2,983,720 10 -

THE GAS LIGHT AND COKE COMPANY—Half Year ending 31st December 1889—*continued.*

Dr. No. 3.—CAPITAL ACCOUNT for the HALF YEAR ending 31st DECEMBER 1889. - -

	Amount Expended this Half Year.	TOTAL Expenditure to 31st December 1889.
	£. s. d.	£. s. d.
To Expenditure to 30th June 1889 - - - - -	- - - - -	10,342,000 11 7
To Expenditure during the Half Year to 31st December 1889, viz.:		
Lands acquired, including law charges - - - - -	84 13 -	
Buildings and machinery in extension of works - - - - -	18,253 8 7	
New and additional mains and service pipes - - - - -	8,108 4 8	
New and additional meters - - - - -	9,208 16 7	
New and additional stoves - - - - -	18,733 2 11	
	54,388 5 9	
Cr.—	£. s. d.	
By Depreciation of meters - - - - -	3,889 - -	
„ Depreciation of stoves - - - - -	3,727 - -	
	7,616 - -	46,722 5 9
		10,388,772 17 4
To Balance of Capital Account - - - - -	- - - - -	302,127 2 8
	£.	10,090,900 - -

Dr. No. 4.—REVENUE ACCOUNT for the HALF YEAR ending 31st DECEMBER 1889. - -

December Half Year, 1888.		£. s. d.	£. s. d.
£.	To Manufacture of Gas:		
540,183	Coals, including dues, carriage, unloading, and trimming (<i>see</i> Account, No. 10) -	553,887 - 7	
9,021	Salaries of engineers and other officers at works -	9,953 5 4	
119,450	Wages (carbonising) -	162,009 16 1	
25,297	Purification, including 18,133 l. 12 s. 9 d. for labour -	31,299 4 10	
126,850	Repair and maintenance of works and plant, materials, and labour, less received for old materials, 1,840 l. 7 s. 11 d. -	144,514 18 6	901,864 5 4
	To Distribution of Gas:		
22,033	Salaries and wages of officers (including rental clerks) -	23,423 8 6	
21,856	Repair and maintenance of mains and service pipes -	27,467 5 9	
15,858	Repair and renewals of meters -	14,765 1 2	
4,211	Stove-fixing, repairs and renewals -	15,782 1 -	81,437 16 5
	To Public Lamps:		
15,008	Lighting and repairing -	15,461 9 7	
375	Experimental street lighting -	128 11 4	15,590 - 11
	To Rents, Rates, and Taxes:		
3,466	Rents payable -	3,420 4 5	
76,076	Rates and taxes -	77,266 1 5	80,695 5 10
	To Management:		
2,750	Directors' allowance -	2,750 - -	
200	Company's auditors -	200 - -	
7,357	Salaries of secretary, accountant, and clerks -	7,483 7 10	
14,563	Collectors' commission -	14,469 5 6	
3,541	Stationery and printing -	4,182 18 6	
1,340	General charges -	1,308 15 7	30,494 7 5
	To Parliamentary charges -		3,893 8 7
28	Law charges -		
479	Bad debts -		6,100 - 3
6,672	Depreciation Fund for works on leasehold land -		750 - -
750	Annuities -		9,008 7 2
8,646			
	To Public Officers:		
816	Gas referees and official auditor -	840 1 2	
1,203	Public testing stations -	1,347 3 11	2,193 5 1
1,027,897			1,132,026 17 -
543,952	Balance carried to Net Revenue Account (No. 5) -		450,918 19 8
1,571,859		£.	1,082,945 16 8

THE GAS LIGHT AND COKE COMPANY—Half Year ending 31st December 1889—*continued.*

No. 3.—CAPITAL ACCOUNT for the HALF YEAR ending 31st DECEMBER 1889. Cr.

	Amount Received to 30th June 1889.	Amount Received this Half Year.	TOTAL Receipts to 31st December 1889.
	£. s. d.	£. s. d.	£. s. d.
By A Ordinary Stock - - - - -	5,470,040 - -	- - - - -	5,470,040 - -
" A 5 per cent. Preference Convertible Stock - - - - - 1st Issue	220 - -	- - - - -	220 - -
" A 5 per cent. - ditto - - - - - 2nd Issue	(a) 620 - -	- - - - -	109 - -
" A 5 per cent. - ditto - - - - - 3rd Issue	(a) 1,530 - -	- - - - -	1,470 - -
" A 5 per cent. Preference Stock - - - - - 4th Issue	7,970 - -	- - - - -	7,970 - -
" A 5 per cent. - ditto - - - - - 5th Issue	4,620 - -	- - - - -	4,620 - -
" B 4 per cent. Maximum Stock - - - - -	100,000 - -	- - - - -	100,000 - -
" C 10 per cent. Preference Stock - - - - -	200,000 - -	- - - - -	200,000 - -
" D 10 per cent. - ditto - - - - -	300,000 - -	- - - - -	300,000 - -
" E 10 per cent. - ditto - - - - -	165,000 - -	- - - - -	165,000 - -
" F 5 per cent. - ditto - - - - -	30,000 - -	- - - - -	30,000 - -
" G 7½ per cent. - ditto - - - - -	60,000 - -	- - - - -	60,000 - -
" H 7 per cent. Maximum Stock - - - - -	1,300,000 - -	- - - - -	1,300,000 - -
" J 10 per cent. Preference Stock - - - - -	463,000 - -	- - - - -	463,000 - -
" 4 per cent. Debenture Stock - - - - -	1,061,150 - -	- - - - -	1,061,150 - -
" 4½ per cent. - ditto - - - - -	50,000 - -	- - - - -	50,000 - -
" 4½ per cent. - ditto - - - - -	294,850 - -	- - - - -	294,850 - -
" 6 per cent. - ditto - - - - -	650,000 - -	- - - - -	650,000 - -
" Bonds for Capitalised Profits - - - - -	130,000 - -	- - - - -	130,000 - -
	10,289,000 - -	- - - - -	10,289,000 - -
By Premium Capital:			
Ordinary Stock - - - - -	302,500 - -	- - - - -	302,500 - -
Debenture Stock - - - - -	99,400 - -	- - - - -	99,400 - -
£.	10,690,900 - -	- - - - -	10,690,900 - -

(a) £. 580 of these Issues has been converted into Ordinary Stock during the half-year.

No. 4.—REVENUE ACCOUNT for the HALF YEAR ending 31st DECEMBER 1889. Cr.

December Half Year, 1888.		£. s. d.	£. s. d.
£.	By Sale of Gas:		
1,007,656	Common gas, per meter, at 2 s. 6 d. and 2 s. 3 d. per 1,000 cubic feet - - -	1,033,043 7 10	
42,866	Cannel gas, per meter, at 3 s. 1 d. per 1,000 cubic feet - - - - -	59,096 15 1	
65,198	Public Lighting and under Contracts:		
2,583	Common gas - - - - -	66,866 16 7	
1,178,393	Cannel gas - - - - - (See Statement, No. 12.)	2,665 18 2	1,141,692 17 8
25,708	By Rental of meters - - - - -	- - - - -	26,347 7 5
2,502	" Rental of Stoves - - - - -	- - - - -	3,333 18 2
211,318	By Residual Products:		
5,923	Coke, less 34,364 l. 13 s. 6 d. for labour, &c. - - - - -	228,428 10 11	
69,376	Breeze, less 1,994 l. 14 s. 3 d. for labour, &c. - - - - -	5,966 16 6	
74,758	Tar and tar products - - - - -	88,145 4 6	
	Ammoniacal liquor and sulphate of ammonia - - - - -	84,267 4 10	406,808 5 9
3,454	By Rents receivable - - - - -	- - - - -	3,685 15 4
137	" Transfer fees - - - - -	- - - - -	213 12 6
300	" Canteen Account - - - - -	- - - - -	300 - -
-	" Law Charges - - - - -	- - - - -	563 19 10
1,571,859			£. 1,582,945 16 8

THE GAS LIGHT AND COKE COMPANY—Half Year ending 31st December 1889—*continued.**Dr.* No. 5.—NET REVENUE ACCOUNT for the HALF YEAR ending 31st DECEMBER 1889. *Cr.*

December Half Year, 1888.		£. s. d.	December Half Year, 1888.		£. s. d.
£. 54,919	To Interest on debenture stocks and bonds, accrued to 31st December 1889	54,919 12 6	£. 633,022	By Balance from last Account	662,021 7 6
	To Dividend on the Preference Stocks :			Less,—Dividend on the Ordinary Capital for the half year to 30th June 1889	376,065 5 -
410	A 5 per cent.	359 10 -	355,459		285,956 2
10,000	C 10 per cent.	10,000 - -	277,563		
15,000	D 10 per cent.	15,000 - -			
8,250	E 10 per cent.	8,250 - -	866	By Net amount of interest on money on deposit	89 -
750	F 5 per cent.	750 - -			
2,250	G 7½ per cent.	2,250 - -	543,962	„ Revenue Account (No. 4)	450,918 19
23,150	J 10 per cent.	23,150 - -			
		59,759 10 -			
	To Dividend on the Maximum Stocks :				
2,000	B 4 per cent.	2,000 - -			
45,500	H 7 per cent.	45,500 - -			
		107,259 10 -			
660,162	To Balance applicable to dividend on the Ordinary Stock	574,785 - -			
822,391		£. 736,964 2 6	822,391		£. 736,964 2

No. 6.—PROPOSED APPROPRIATION of BALANCE applicable to DIVIDEND, 31st DECEMBER 1889.

December Half Year, 1888.		£. s. d.	£. s. d.
£. 277,563	Net Balance brought from last Account (see No. 5)	285,956 2 6	
382, '99	Amount of Net Revenue for the half year (see No. 5)	288,828 17 6	
660,162			574,785 - -
(13 p. cent.) A Dividend on the Ordinary Stock :			
355,459	13½ per cent. per annum on 5,470,620 L.		376,105 2 6
304,703	Balance carried to next Half Year's Account	£.	198,679 17 6

Dr. No. 7.—RESERVE FUND ACCOUNT for the HALF YEAR ending 31st DECEMBER 1889. *Cr.*

	£. s. d.		£. s. d.
To Balance on 31st December 1889	517,197 14 6	By Balance on 30th June 1889	510,195 10 10
		„ Interest on amount invested	7,002 3 8
£. 517,197 14 6		£.	517,197 14 6

Dr. No. 8.—INSURANCE FUND ACCOUNT for the HALF YEAR ending 31st DECEMBER 1889. *Cr.*

	£. s. d.		£. s. d.
To Balance on 31st December 1889	83,665 9 9	By Balance on 30th June 1889	82,532 15 4
		„ Interest on amount invested	1,132 14 5
£. 83,665 9 9		£.	83,665 9 9

No. 9.—DEPRECIATION FUND ACCOUNT (for WORKS ON LEASEHOLD LANDS) for the HALF YEAR ending 31st DECEMBER 1889.

Dr.		- HALF YEAR ending 31st DECEMBER 1889.		Cr.	
		£.	s. d.		
Balance on 31st December 1889 - - - - -		36,135	13 11	By Balance on 30th June 1889 - - - - -	
				34,006 12 4	
				„ Amount brought from Revenue Account for the half year - - -	
				750 - -	
				„ Interest on amount invested - - - - -	
				479 1 7	
		£.	36,135 13 11	£.	
				36,135 13 11	

THE GAS LIGHT AND COKE COMPANY—Half Year ending 31st December 1889—*continued.*

No. 10.—STATEMENT OF COALS USED, &c., for the HALF YEAR ending 31st DECEMBER 1889.

Description of Coal.	In Store, 30th June 1889.	Received during Half Year.	Carbonised during Half Year.	Used during Half Year.	In Store 31st December 1889.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
on - - - - -	57,379	937,394	910,311	997	89,465
I - - - - -	5,551	88,675	27,217	- - -	17,009
TOTAL - - -	62,930	976,069	937,528	997	100,474

No. 11.—STATEMENT OF RESIDUAL PRODUCTS for the HALF YEAR ending 31st DECEMBER 1889.

Description.	In Store, 30th June 1889.	Made during Half Year.	Used during Half Year.	Sold during Half Year.	In Store, 31st December 1889.
- - - - - Tons	28,701	572,514	122,645	453,803	24,767
- - - - - "	1,620	60,601	25,538	31,980	4,703
- - - - - Gallons	523,471	10,005,364	9,619,087	181,167	728,581
oniacal liquor - - - Butts -	14,249	271,120	251,673	11,069	22,627

No. 12.—STATEMENT OF GAS MADE, SOLD, &c., for the HALF YEAR ending 31st DECEMBER 1889.

Description of Gas.	Quantity Made.	Quantity Sold.			Quantity used on Works, &c.	Total Quantity Accounted for.	Quantity not Accounted for.	Number of Public Lamps.
		Public Lights and under Contracts. (Estimated.)	Private Lights (per Meter).	Total Quantity Sold.				
	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	
on - - - - -	9,353,441	476,949	8,294,247	8,771,196	110,149	8,881,345	472,096	47,454
- - - - -	285,076	16,698	253,600	270,298	1,904	272,202	12,874	2,217
TOTAL - - -	9,638,517	493,647	8,547,847	9,041,494	112,053	9,153,547	484,970	49,671
December Half Year, 1888	9,172,498	477,352	8,102,769	8,580,121	99,639	8,679,760	492,733	48,442

Dr.		No. 13.—GENERAL BALANCE SHEET, 31st DECEMBER 1889.						Cr.	
Number Year. 1888.					December Half Year, 1889.				
		£.	s.	d.		£.	s.	d.	
670	To Capital: Balance at credit thereof (Account No. 3)	-	-	302,127	2 8	52,964	By Cash at bankers - - - - -	-	96,377 18 10
162	To Net Revenue: Balance at credit thereof (Account No. 5)	-	-	574,785	- -	175,000	By Amount on Deposit at Interest - - -	-	- - -
606	To Reserve Fund: Balance at credit thereof (Account No. 7)	517,197	14	6		617,670	By Amount invested: £. s. d. 2½ per Cent. Con- solidated Stock - 652,544	3 2	686,998 18 2
330	To Insurance Fund: Balance at credit thereof (Account No. 8)	83,665	9	9			By Stores on hand, viz.: Coals - - - - - Coke - - - - - Tar and ammoniacal liquor and products Sundry stores - - - - -		
674	To Depreciation Fund: Balance at credit thereof (Account No. 9)	36,135	13	11					
919	To Interest on debenture stocks and bonds, due on 31st December 1889			54,919	12 6	147,637 17,048 56,967 122,220			
316	Preference and maximum dividends due on 31st December 1889			107,259	10 -		By Accounts due to the Company, viz.: Gas and Meter Rental: Quarter ending 31st December 1889 Arrears outstanding - - - - -		
515	Unclaimed dividends due on 31st December 1889			10,805	16 1				
237	Sundry tradesmen and others, for amount due for coals, stores, and sundries			228,147	11 -	802,752 14,392			
957	Benevolent Fund - - - - -			1,667	6 8		Coke and other residual products - - - Sundry accounts - - - - -		
530		£.		1,916,710	17 1	2,052,570			
									£. 1,916,710 17 1

21 January 1890.

Examined and found correct.

(signed) Wm. Thos. Makins, Governor.

(signed) H. W. Chisholm,
Francis Farnan, } Auditors.

21 January 1890.

I certify that the above Accounts are correct

(signed) Chas. H. Parkes, Official Auditor.

THE SOUTH METROPOLITAN GAS COMPANY.

STATEMENTS of ACCOUNT for the HALF YEAR ended 30th JUNE 1889.

No. 1.—STATEMENT OF CAPITAL (STOCK) on 30th JUNE 1889.

Acts of Parliament authorising the Raising of Capital.	Standard Dividend. The Standard Price being 3 s. 6 d.	Paid up.	Amount not Paid up.	Total Amount Authorised.
		£. s. d.	£. s. d.	£. s. d.
South Metropolitan Acts, 1842 and 1869 (A) - - - -	10 per cent. - - - -	500,000 - -	- - - -	500,000 - -
Surrey Consumers' Acts, 1854 and 1863 (B) - - - -	ditto - - - -	250,000 - -	- - - -	250,000 - -
Phoenix Acts, 1824 and 1864 (B) - - - -	ditto - - - -	1,082,000 - -	- - - -	1,082,000 - -
South Metropolitan Act, 1876 (B) - - - -	ditto - - - -	18,000 - -	- - - -	18,000 - -
Ditto - - ditto - 1876 and 1881 (C) - - - -	ditto - - - -	32,000 - -	800,000 - -	832,000 - -
Woolwich Companies' Acts, 1855, 1862, and 1877 (C) - - - -	ditto - - - -	109,500 - -	21,000 - -	130,500 - -
		£. 1,991,500 - -	821,000 - -	2,812,500 - -

No. 2.—STATEMENT OF LOAN CAPITAL on 30th JUNE 1889.

Acts of Parliament authorising Loan Capital.	Description of Loan.	Rate per Cent. of Interest.	Total Amount Borrowed.	Remaining to be Borrowed.	Total Amount Authorised.
			£. s. d.		
South Metropolitan Acts, consolidated in 1882 -	Debenture Stock - -	Not exceeding 5 per cent. -	600,000 - -	By the South Metropolitan Gas Act, 1882, the Company is empowered to issue Debenture Stock to an aggregate nominal amount not exceeding one-third part of the total capital received from the issue or sale of Ordinary Shares or Stock. This is estimated to amount to a sum exceeding 1,000,000 £.	
Surrey Consumers' Acts, 1854 and 1863 - -	Bonds - - - -		2,000 - -		
			£. 602,000 - -	As authorised.	As authorised.

Dr.

No. 3.—CAPITAL ACCOUNT.

Cr.

Dr.	£. s. d.	£. s. d.	Description of Capital.	Certified to 31st Dec. 1888.	Received since that Date.	Paid off during Half-year.	TOTAL to 30th June 1889.
To Expenditure to 31st December 1888 - -	- - -	2,558,415 4 5					
To Expenditure during Half Year to 30th June 1889, viz. :							
New buildings and machinery in extension of works - - - -	10,919 6 5		A Stock - - - -	500,000 - -	- - -	- - -	500,000 -
New and additional mains and services - -	9,252 6 5		B Stock - - - -	1,350,000 - -	- - -	- - -	1,350,000 -
New and additional meters - - - -	1,844 9 6		C Stock - - - -	141,500 - -	- - -	- - -	141,500 -
New and additional stoves - - - -	10,121 16 0		Debenture Stock, 5 per cent. - -	550,000 - -	50,000 - -	- - -	600,000 -
		32,137 19 1	Bonds - - - -	6,500 - -	- - -	4,500 -	2,000 -
				2,548,000 - -	50,000 - -	4,500 -	2,593,500 -
TOTAL EXPENDITURE - - - -	- - -	2,690,553 3 6	Premium Capital - - - -	175,433 - -	14,985 - -	- - -	190,418 -
Balance - - - -	- - -	93,364 16 6		£. 2,723,433 - -	64,985 - -	4,500 -	
		£. 2,783,918 - -					£. 2,783,918 -

THE SOUTH METROPOLITAN GAS COMPANY—Half Year ended 30th June 1889—*continued.*

Dr.

No. 8.—INSURANCE FUND.

Cr.

	£.	s.	d.		£.	s.	d.
To Balance on 30th June 1889 - - - - -	41,478	19	7	By Balance on 31st December 1888 - - - - -	40,845	13	8
				„ Interest on amount invested - - - - -	633	5	11
	£.	41,478	19 7		£.	41,478	19

No. 9.—STATEMENT OF COALS.

Description of Coal.	In Store, 31st December 1888.	Received during the Half Year.	Carbonised during the Half Year.	Used during the Half Year.	In Store
	Tons.	Tons.	Tons.	Tons.	Tons.
Newcastle coal - - - - -	40,720	285,611	298,480	187	27,464
Cannel coal - - - - -	1,079	1,135	1,488	-	731
	41,599	286,746	299,963	187	28,195

No. 10.—STATEMENT OF RESIDUAL PRODUCTS.

	In Store, 31st December 1888.	Made during the Half Year.	Used in the Half Year.	Sold in the Half Year.	In Store, 30th June 1889.
Coke - - - - - * Cwts.	249,603	3,717,721	809,809	2,980,425	184,150
Breeze - - - - - Yards	2,743	49,267	695	50,853	462
Tar - - - - - Gallons	401,942	3,030,852	168,230	2,978,604	285,870
Ammoniacal liquor - - - - Butts	7,104	95,983	-	98,450	4,587

* One cwt. of coke about equals one sack of four bushels, under "Weights and Measures Act, 1878."

No. 11.—STATEMENT OF GAS MADE, SOLD, &c.

Description of Gas.	Quantity Made.	Quantity Sold.			Quantity used on Works, &c.	Total Quantity Accounted for.	Quantity not Accounted for.	Number of Public Lamp
	Thousands.	Thousands.	Thousands.	Thousands.	Thousands.	Thousands.	Thousands.	
Common - - - - -	3,014,105	195,349	2,566,835	2,852,184	35,633	2,887,817	126,288	17,787

Dr.

No. 12.—BALANCE SHEET.

Cr.

	£.	s.	d.		£.	s.	d.
To Capital:—				By Cash at bankers - - - - -	-	-	87,659 1 4
„ Balance, per Account (No. 8) - - - - -	93,364	16	6	„ Amount invested:			
„ Reserve Fund, per Account (No. 6) - - - - -	220,544	1	2	Reserve Fund - - - - -	220,544	1	2
„ Renewal Fund, per Account (No. 7) - - - - -	7,584	18	9	Renewal Fund - - - - -	7,384	1	1
„ Insurance Fund, per Account (No. 8) - - - - -	41,478	19	7	Insurance Fund - - - - -	41,478	19	7
„ Net Revenue Account, for balance, per Account (No. 5) - - - - -	158,803	12	11	By Cash in hand for sundry payments - - - - -	-	-	269,357 1 10
„ Debenture and bond interest for amount due to 30th June 1889 - - - - -	14,673	15	-	„ Stores in hand:			500 - -
„ Sundry tradesmen for amount due for coals, stores, and sundries - - - - -	29,231	5	2	Coals - - - - -	16,024	18	4
„ Deposits by consumers - - - - -	80,712	16	0	Coke and breeze - - - - -	5,394	2	10
„ Dividend Account (outstanding) - - - - -	750	14	9	Tar and ammoniacal liquor - - - - -	2,678	-	-
„ Debenture Account - ditto - - - - -	4	19	11	Sundry stores - - - - -	58,651	10	-
	£.	597,075	- 6	By Accounts due to the Company:			82,746 11 8
				Gas meter and stove rental, quarter ending 30th June 1889 - - - - -	123,999	10	1
				Arrears outstanding - - - - -	1,447	4	6
				By Coke and other residual products - - - - -	-	-	125,446 14 7
				„ Sundries - - - - -	-	-	29,649 15 4
							1,713 16 2
							£. 597,075 - 6

2 August 1889.

Examined and found correct.

(signed) Arthur Footner,
W. Westcott,
C. Mortimer, } Auditors.I certify that the above Accounts are correct. Forfeitures incurred during the half-year, amounting to 4*l.*, must be borne and paid exclusively by and out of the divisible profits of the Company, and by way of reduction of dividends.

3 August 1889.

(signed) Chas. H. Parkes, Official Auditor.

THE SOUTH METROPOLITAN GAS COMPANY.

STATEMENTS of ACCOUNT for the HALF YEAR ended 31st DECEMBER 1889.

No. 1.—STATEMENT OF CAPITAL (STOCK) on 31st DECEMBER 1889.

Acts of Parliament authorising the Raising of Capital.	Standard Dividend. The Standard Price being 3s. 6d.	Paid up.	Amount not Paid up.	TOTAL Amount Authorised.
		£. s. d.	£. s. d.	£.
th Metropolitan Acts, 1842 and 1869 (A.) - - - -	10 per cent. - - - - -	500,000 - -	- - - - -	500,000
roy Consumers' Acts, 1854 and 1863 (B.) - - - -	ditto - - - - -	250,000 - -	- - - - -	250,000
enix Acts, 1824 and 1864 (B.) - - - - -	ditto - - - - -	1,082,000 - -	- - - - -	1,082,000
th Metropolitan Act, 1876 (B.) - - - - -	ditto - - - - -	18,000 - -	- - - - -	18,000
ditto - - ditto - 1876 and 1881 (C.) - - - - -	ditto - - - - -	32,000 - -	800,000 - -	832,000
olwich Companies' Acts, 1855, 1862, and 1877 (C.) - - -	ditto - - - - -	109,500 - -	21,000 - -	130,500
		£. 1,991,500 - -	821,000 -	2,812,500

No. 2.—STATEMENT OF LOAN CAPITAL on 31st DECEMBER 1889.

Acts of Parliament authorising Loan Capital.	Description of Loan.	Rate per Cent. of Interest.	Total Amount Borrowed.	Remaining to be Borrowed.	TOTAL Amount Authorised.
th Metropolitan Acts, consolidated in 1882	Debenture Stock - -	Not exceeding 5 per cent. -	£. s. d. 650,000 - -	By the South Metropolitan Gas Act, 1882, the Company is empowered to issue Debenture Stock to an aggregate nominal amount not exceeding one-third part of the total capital received from the issue or sale of Ordinary Shares or Stock. This is estimated to amount to a sum exceeding 1,000,000 l.	
			£ 650,000 - -	As Authorised.	As Authorised.

Dr.

No. 3.—CAPITAL ACCOUNT.

Cr.

	£. s. d.	£. s. d.	Description of Capital.	Certified to 30th June 1889.	Received since that Date.	Paid off during Half Year.	TOTAL to 31st Dec. 1889.
Expenditure to 30th June 1889 - - -	- - -	2,690,553 3 6		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Expenditure during Half Year to 31st December 1889, viz. :			A Stock - - - - -	500,000 - -	- - -	- - -	500,000 - -
New buildings and machinery in extension of works - - - - -	25,195 13 1		B Stock - - - - -	1,350,000 - -	- - -	- - -	1,350,000 - -
New and additional mains and services -	9,485 18 10		C Stock - - - - -	141,500 - -	- - -	- - -	141,500 - -
New and additional meters - - - -	4,710 17 4		Debenture Stock, 5 per cent. -	600,000 - -	50,000 - -	- - -	650,000 - -
New and additional stoves - - - -	5,442 13 7		Bonds - - - - -	2,000 - -	- - -	2,000 - -	- - -
		44,835 2 10		2,593,500 - -	50,000 - -	2,000 - -	2,643,500 - -
TOTAL EXPENDITURE - - - - -	- - - -	2,735,388 6 4	Premium capital - - -	190,418 - -	18,078 - -	- - -	208,496 - -
Balance - - - - -	- - - -	114,607 13 8		£. 2,783,918 - -	68,078 - -	2,000 - -	2,849,996 - -
		£. 2,849,996 - -					

THE SOUTH METROPOLITAN GAS COMPANY—Half Year ended 31st December 1889—continued.

Dr.

No. 8.—INSURANCE FUND.

Cr.

	£	s.	d.		£	s.	d.	
Profit and Loss (Net Revenue Account)	15,000	-	-	By Balance on 30th June 1889	41,478	19	7	
Balance on 31st December 1889	27,077	4	11	„ Interest on amount invested	598	5	4	
				To be invested	598	5	4	
	£.	42,077	4	11	£.	42,077	4	11

No. 9.—STATEMENT OF COALS.

Description of Coal.	In Store, 30th June 1889	Received during the Half Year.	Carbonised during the Half Year.	Used during the Half Year.	In Store.
	Tons.	Tons.	Tons.	Tons.	Tons.
Best coal	27,464	314,961	298,919	202	43,804
Coal	731	3,882	2,931	-	1,182
	28,195	318,843	301,850	202	44,986

No. 10.—STATEMENT OF RESIDUAL PRODUCTS.

	In Store, 30th June 1889.	Made during the Half Year.	Used in the Half Year.	Sold in the Half Year.	In Store.
- - - - - Cwts.	184,150	3,734,730	889,490	2,849,767	182,623
- - - - - Yards	462	48,886	1,031	43,919	4,398
- - - - - Gallons	285,870	2,921,601	129,454	2,640,516	437,501
Residual Liquor - - - - Butts	4,587	94,350	-	98,167	5,770

* One cwt. of coke about equals one sack of four bushels, under Weights and Measures Act, 1878.

No. 11.—STATEMENT OF GAS MADE, SOLD, &c.

Description of Gas.	Quantity made.	Quantity Sold.			Quantity used on Works, &c.	Total Quantity Accounted for.	Quantity not Accounted for.	Number of Public Lamps.
		Public Lights (Estimated).	Private Lights (per Meter).	Total Quantity Sold.				
	Thousands.	Thousands.	Thousands.	Thousands.	Thousands.	Thousands.	Thousands.	
	3,009,857	198,995	2,597,422	2,796,417	34,866	2,831,283	178,574	17,896

Dr.

No. 12.—BALANCE SHEET.

Cr.

	£	s.	d.		£	s.	d.
By Cash at bankers	-	-	-	14,310	3	10	
„ Amount invested:							
Reserve Fund	114,607	13	8	220,544	1	2	
Renewal Fund	220,544	1	2	7,606	1	1	
Insurance Fund	8,047	-	11	41,478	19	7	269,929
By Cash in hand, for sundry payments	27,077	4	11	500	-	-	1 10
„ Stores in hand:							
Coals	97,533	8	4	27,218	-	5	
Coke and breeze	15,981	5	-	5,926	17	4	
Tar and ammoniacal liquor	69,458	17	2	4,726	4	-	
Sundry stores	28,867	17	8	58,949	14	-	
By Accounts due to the Company:							96,820
Gas, meter, and stove rental, quarter ending 31st December 1889	747	3	9	206,883	-	9	15 9
Arrears outstanding	-	9	8	1,288	3	9	
By Coke and other residual products	50,000	-	-	40,426	5	1	
„ Sundries				2,057	11	3	
£.	631,915	2	3	£.	631,915	2	3

February 1890.

Examined and found correct.

(signed) Arthur Footner,
W. Westcott,
C. Mortimer, } Auditors.A forfeiture incurred during the half-year, amounting to 2*l.*, must be borne and paid exclusively by and out of the divisible profits of the Company, and by way of reduction of dividend.

February 1890.

(signed) Chas. H. Parkes, Official Auditor.

COMMERCIAL GAS COMPANY.

STATEMENT of ACCOUNTS for the HALF YEAR ended 30th JUNE 1889.

No. 1.—STATEMENT OF CAPITAL (STOCK) on 30th JUNE 1889.

Acts of Parliament relating to the Raising of Capital.	Dividend Authorised, with Gas at an Initial Price of 3s. 9d.	Paid up.	Remaining to be Paid up, and Unissued.	TOTAL Amount Authorised.
		£. s. d.	£. s. d.	£.
Commercial Gas Act, 15 & 16 Vict. c. 155 - - - - -	10 per cent. - - - - -	450,000 - - -	- - - - -	450,000
Ratcliff Gas Act, 18 Vict. c. 12 - - - - -	ditto - - - - -	100,000 - - -	- - - - -	100,000
Commercial Gas Act, 38 & 39 Vict. c. 200 - - - - -	7 per cent. - - - - -	180,000 - - -	150,000 - - -	280,000
		£. 680,000 - - -	150,000 - - -	830,000

No. 2.—STATEMENT OF LOAN CAPITAL on 30th JUNE 1889.

Acts of Parliament authorising the Loan Capital.	Description of Loan.	Rate per Cent. of Interest.	Total Amount Borrowed.	Remaining to be Borrowed.	TOTAL Amount Authorised
			£.	£.	£.
Ratcliff Gas Act, 18 Vict. c. 12 - - - - -	Mortgage or Bond - - - - -	£ 5 per cent. - - - - -	- - - - -	20,000	20,000
Commercial Gas Act, 38 & 39 Vict. c. 200 - - - - -	Debenture Stock - - - - -	£ 4. 10. per cent. - - - - -	130,000	* 150,000	280,000
			£. 130,000	170,000	300,000

* At interest not exceeding 5 l. per cent.

	£. s. d.
Total Share Capital paid up (see No. 1) - - - - -	680,000 - -
Total Loan Capital borrowed (see No. 2) - - - - -	130,000 - -
	£. 810,000 - -

Dr.

No. 3.—CAPITAL ACCOUNT.

Cr.

EXPENDITURE.		RECEIPTS.	
	£. s. d.		£. s. d.
To Expenditure as on 31st December 1888 - - - - -	808,398 4 1	By Consolidated Stock as on 31st December 1888 - - - - -	550,000 - -
Add,—For new works at Stations - - - - -	4,847 11 9	„ New Stock as on 31st December 1888 - - - - -	130,000 - -
New mains and services - - - - -	378 10 -	„ Debenture Stock as on 31st December 1888 - - - - -	129,890 - -
New meters and stoves - - - - -	570 1 8	„ Paid up during half year - - - - -	110 - -
	5,596 3 5	„ Balance - - - - -	3,955 17 0
	813,994 7 6		
Less,—Premium on Debenture Stock Issued - - - - -	88 10 -		
	£. 813,905 17 6		£. 813,905 17 0

COMMERCIAL GAS COMPANY—Half Year ended 30th June 1889—continued.

Dr.	No. 7.—INSURANCE FUND.		Cr.
	£. s. d.		£. s. d.
To Balance on 30th June 1889	34,000	By Balance on 31st December 1888	34,000

No. 8.—STATEMENT OF COALS.

Description of Coal.	In Store, 31st December 1888.	Received during the Half Year.	Carbonised during the Half Year.	In Store, 30th June 1889.
	Tons.	Tons.	Tons.	Tons.
Common	17,115	110,976	93,321	34,770
Cannel	1,465	2,471	3,685	251
	18,580	113,447	97,006	35,021

No. 9.—STATEMENT OF RESIDUAL PRODUCTS.

	In Store, 31st December 1888.	Made during the Half Year.	Used during the Half Year.	Sold during the Half Year.	In Store, 30th June 1889.
Coke	13,712	126,884	34,817	95,048	10,731
Breeze	1,608	11,516	-	12,590	534
Tar	243,200	989,175	-	1,106,273	128,100
Ammoniacal liquor	5,723	35,503	37,400	-	3,826
Sulphate of Ammonia	163 $\frac{3}{4}$	1,209 $\frac{3}{4}$	-	995 $\frac{1}{2}$	377

* Under "Weights and Measures Act, 1878."

No. 10.—STATEMENT OF GAS MADE, SOLD, &c.

Description of Gas.	Quantity made.		Quantity Sold.		Quantity used		Total	Quantity	Number
	Meter Register.	Public Lights and Under Contracts. (Estimated.)	Private Lights, per Meter.	Total Quantity Sold.	on Works, &c.	Quantity Accounted for.	Quantity Accounted for.	not Accounted for.	of Public Lights
	Thousands.	Thousands.	Thousands.	Thousands.	Thousands.	Thousands.	Thousands.	Thousands.	
Common	995,037	56,379	877,815	934,194	10,945	945,139	49,898		5,158

Dr.	BALANCE SHEET.		Cr.
	£. s. d.		£. s. d.
To Net Revenue :		By Capital :	
For Balance, per Account, No. 5	110,811 4	For Balance, per Account, No. 8	3,955 17 6
To Reserve Fund :		By Cash at bankers	43,661 - -
For Balance, per Account, No. 6	44,379 5 1	By Cash in hand for current expenditure	1,400 - -
To Insurance Fund :		By Amount invested in Consols	78,379 5 1
For Balance, per Account, No. 7	34,000 - -	By Stores in hand :	
To Unclaimed Dividends	1,859 18 7	Coals	20,433 - -
To Deposits	8,890 2 4	Coke and breeze	2,980 - -
To Interest on Debenture Stock	164 8 2	Ammoniacal liquor and tar	6,317 18 -
To sundry tradesmen and others for amount due for coals, stores, and sundries	9,566 5 1	Sundries	5,940 13 1
	£. 209,670 19 7	By Accounts due to the Company :	
		Gas rental, quarter ending 30th June 1889	47,641 17 6
		Arrears outstanding	1,719 19 8
		For coke and other residual products	2,833 11 8
		Sundries	407 17 6
			£. 3,241 8 9
			£. 209,670 19 7

Thos. W. Ratcliff, Chairman.
H. D. Ellis, Secretary.George Inley,
John Halpin,
A. G. Hounsham, } Auditors

Chas. H. Parkes, Official Auditor.

31st July 1889.

Examined and found correct.

12 August 1889.

I certify the above Accounts are correct.

COMMERCIAL GAS COMPANY.

STATEMENT of ACCOUNTS for the HALF YEAR ended 31st DECEMBER 1889.

No. 1.—STATEMENT OF CAPITAL (STOCK) on 31st DECEMBER 1889.

Acts of Parliament relating to the Raising of Capital.	Dividend authorised with Gas at an Initial Price of 3 s. 9 d.	Paid up.		Remaining to be Paid up, and Unissued.		TOTAL Amount Authorised.
		£.	s. d.	£.	s. d.	
Commercial Gas Act, 15 & 16 Vict. c. 155 - - -	10 per cent. - - -	450,000	-	-	-	450,000
Ratcliff Gas Act, 18 Vict. c. 12 - - -	- ditto - - -	100,000	-	-	-	100,000
Commercial Gas Act, 38 & 39 Vict. c. 200 - - -	7 per cent. - - -	130,000	-	150,000	-	280,000
		£.	680,000	-	150,000	830,000

No. 2.—STATEMENT OF LOAN CAPITAL on 31st DECEMBER 1889.

Acts of Parliament authorising the Loan Capital.	Description of Loan.	Rate per Cent. of Interest.	Total Amount Borrowed.	Remaining to be Borrowed.	TOTAL Amount Authorised.
			£.	£.	£.
Ratcliff Gas Act, 18 Vict. c. 12 - - -	Mortgage or Bond - - -	£. 5 per cent. - - -	-	20,000	20,000
Commercial Gas Act, 38 & 39 Vict. c. 200 -	Debenture Stock - - -	£. 4. 10. per cent. - - -	130,000	* 150,000	280,000
			£.	130,000	300,000

* At interest not exceeding 5 l. per cent.

Total Share Capital paid up (see No. 1)	£.	s. d.
	680,000	-
Total Loan Capital borrowed (see No. 2)	130,000	-
	£. 810,000	-

Dr.

No. 3.—CAPITAL ACCOUNT.

Cr.

EXPENDITURE.			RECEIPTS.		
	£.	s. d.		£.	s. d.
To Expenditure as on 30th June 1889 - - -	813,955	17 6	By Consolidated Stock as on 30th June 1889 - - -	550,000	-
Add,—For new works at stations - - -	3,626	6 6	„ New Stock as on 30th June 1889 - - -	130,000	-
New mains and services - - -	419	15 9	„ Debenture Stock as on 30th June 1889 - - -	130,000	-
New meters and stoves - - -	1,438	10 7	„ Balance - - -	11,718	- 4
New land - - -	2,277	10 -			
	7,762	2 10			
	£.	821,718		£.	821,718

COMMERCIAL GAS COMPANY—Half Year ended 31st December 1889—*continued.*

Dr.	No. 4.—REVENUE ACCOUNT.				Cr.									
To Manufacture of Gas:	£.	s.	d.	£.	s.	d.	By Sale of Gas:	£.	s.	d.	£.	s.	d.	
Coals, including dues, carriage, unloading, and trimming (see Account, No. 8)	61,304	17	10				Common gas, per meter, at 2 s. 4 d. per 1,000 cubic feet	105,478	4	10				
Salaries of engineers, superintendents, and other officers at works	2,032	10	—				Public lighting and under contracts, common gas (see Statement, No. 10)	9,012	3	10	114,490	8	8	
Wages (carbonising)	16,702	18	6											
Purification, including 1,431 l. 9 s. 6 d. for labour	3,378	18	11											
Repairs and maintenance of plant and works, materials and labour (less 194 l. 5 s. 4 d. received for old materials)	11,306	11	4	94,815	16	7	By meter rental	1,816	14	4				
							„ stove rental	490	1	5	2,308	15	9	
To Distribution of Gas:														
Salaries and wages of officers (including rental clerks)	2,319	11	8				By Residual Products:							
Repairs, maintenance, and renewals of mains, service pipes, and fittings, including labour	2,244	4	8				Coke, less 3,234 l. 11 s. for labour	24,404	8	5				
Repairs and renewals of meters	1,884	12	3				Breeze, less 299 l. 10 s. 7 d. for labour	689	16	1				
Repairs and renewals of stoves	396	5	2	6,844	13	9	Tar	10,201	1	4				
							Ammoniacal liquor and sulphate	9,541	7	7	44,836	13	5	
To Public Lamps:														
Lighting and repairing				2,207	—	4	By Miscellaneous Receipts:							
							Rents	138	9	9				
To rent, rates, and taxes				4,937	10		Transfer fees	19	12	6	153	2	3	
To Management:	£.	s.	d.											
Directors' allowance	1,250	—	—	4,660	9	6								
Company's auditors	75	—	—											
Salaries of secretary, accountant, and clerks	1,056	19	6											
Collectors' salaries and commission	1,805	12	3											
Stationery and printing	302	10	1											
General charges	370	7	8											
To Bad debts				911	15	5								
„ Law and Parliamentary Charges				35	1	—								
„ Superannuations				912	2	8								
„ Official officers				71	—	—								
				115,395	9	3								
To Balance carried to Profit and Loss, Net Revenue Account (No. 5)				46,391	10	10								
	£.	161,737	—	1							£.	161,787	—	1

Dr.	No. 5.—PROFIT AND LOSS (NET REVENUE ACCOUNT).				Cr.			
	£.	s.	d.		£.	s.	d.	
To Interest on Debenture Stock - - - - -	2,925	-	-	By Balance, 30th June 1889 - - - - -	110,811	-	4	
„ Balance available for dividend carried to Balance Sheet - - -	110,757	4	6	Less—Amount of dividend paid for half year ending 30th June 1889	44,800	-	-	
					66,011	-	4	
				By Balance from Revenue Account (No. 4) - - - - -	46,391	10	10	
				„ Dividends and interest balance - - - - -	1,279	13	4	
£.	113,682	4	6		£.	113,682	4	6

Dr.		No. 6.—RESERVE FUND.		Cr.	
		£.	s. d.		
To Balance on 31st December 1889 - - - - -		44,379	5 1	By Balance on 30th June 1889 - - - - -	
				44,379 5 1	

<i>Dr.</i>	No. 7.—INSURANCE FUND.				<i>Cr.</i>										
		£.	s.	d.			£.	s.	d.						
To Balance on 31st December 1889 -	-	-	-	-	34,000	-	-	-	By Balance on 30th June 1889 -	-	-	-	34,000	-	-

COMMERCIAL GAS COMPANY—Half Year ended 31st December 1889—*continued.*

No. 8.—STATEMENT OF COALS.

Description of Coal.	In Store, 30th June 1889.	Received during the Half Year.	Carbonised during the Half Year.	In Store, 31st December 1889.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
Common	34,770	81,188	100,086	15,872
Cannel	251	4,852	3,142	1,962
	35,021	86,041	103,228	17,834

No. 9.—STATEMENT OF RESIDUAL PRODUCTS.

	In Store, 30th June 1889.	Made during the Half Year.	Used during the Half Year.	Sold during the Half Year.	In Store, 31st December 1889.
Coke	10,731	135,542	39,483	96,557	10,233
Breeze	554	10,192	-	8,907	1,819
Tar	128,100	1,086,123	-	783,123	431,100
Ammoniacal liquor	3,826	35,848	32,379	-	7,295
Sulphate of ammonia	377	1,021	-	1,295	103

* Under "Weights and Measures Act, 1878."

No. 10.—STATEMENT OF GAS MADE, SOLD, &c.

Description of Gas.	Quantity made. Meter Register.	Quantity Sold.			Quantity used on Works, &c.	Total Quantity Accounted for.	Quantity not Accounted for.	Number of Public Lights.
		Public Lights and under Contracts (Estimated).	Private Lights (per Meter).	Total Quantity Sold.				
	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	<i>Thousands.</i>	
Common	1,032,146	50,763	904,099	950,862	11,353	972,215	59,931	5,181

Dr.

BALANCE SHEET.

Cr.

Dr.		Cr.	
By Net Revenue:	£. s. d.	By Capital:	£. s. d.
For Balance, per Account (No. 5)	110,757 4 6	For Balance, per Account (No. 3)	11,718 - 4
By Reserve Fund:		By Cash at bankers	14,243 8 9
For Balance, per Account (No. 6)	14,379 5 1	„ Cash in hand for current expenditure	2,400 - -
By Insurance Fund:		„ Amount invested in Consols	78,879 5 1
For Balance, per Account (No. 7)	31,000 - -	By Stores in hand:	
By unclaimed Dividends	1,900 8 10	Coals	11,333 - -
„ Deposits	9,214 1 11	Coke and breeze	2,900 3 -
„ Interest on Debenture Stock	164 8 2	Ammoniacal liquor and tar	7,689 19 8
„ Sundry tradesmen and others for amounts due for coals, stores, and sundries	14,140 19 5	Sundries	5,439 13 2
			27,362 15 10
		By Accounts due to the Company:	
		Gas rental, quarter ending 31st December 1889	71,378 18 7
		Arrears outstanding	1,305 2 7
			72,684 1 2
		For coke and other residual products	7,370 3 10
		Sundries	398 12 11
			7,768 16 9
	£. 214,556 7 11		£. 214,556 7 11

J. B. Gill, Deputy Chairman.
H. D. Ellis, Secretary.George Hiley,
John Haigh,
A. G. Hounsham. } Auditors.

Chas. H. Parkes, Official Auditor.

28 February 1890.

Examined and found correct.

12 March 1890.

I certify the above Accounts are correct.

GAS COMPANIES (METROPOLIS).

ACCOUNTS

OF

THE METROPOLITAN GAS COMPANIES

FOR THE YEAR 1889 :

In compliance with the Metropolitan Gas Act, 1860 (23 & 24 Vict. c. 125), the Gas Light and Coke Company's Act, 1876 (39 & 40 Vict. c. 225), the South Metropolitan Gas Light and Coke Company's Act, 1876 (39 & 40 Vict. c. 229), and the Commercial Gas Act, 1875 (38 & 39 Vict. c. 200).

(Presented pursuant to Act of Parliament.)

*Ordered, by The House of Commons, to be Printed,
15 April 1890.*

[*Price 3 d.*]

123.

H.—2. 5. 90.

Under 3 oz.

GAS UNDERTAKINGS (LOCAL AUTHORITIES).

RETURN to an Order of the Honourable The House of Commons,
dated 9 May 1890 ;—for,

RETURN “relating to all Authorised GAS UNDERTAKINGS in the UNITED
KINGDOM belonging to LOCAL AUTHORITIES, for the Year ended
the 25th day of March 1890.”

(*Sir Michael Hicks Beach.*)

*Ordered, by The House of Commons, to be Printed,
9 May 1890.*

LONDON:
PRINTED BY HENRY HANSARD AND SON;
AND
Published by EYRE and SPOTTISWOODE, East Harding-street, London, E.C.,
and 32, Abingdon-street, Westminster, S.W. ;
ADAM and CHARLES BLACK, North Bridge, Edinburgh ;
and HODGES, FIGGIS, and Co., 104, Grafton-street, Dublin.

RETURN relating to all Authorised Gas UNDERTAKING

	1.	2.	3.	4.	5.	6.	7.	8.
NAME OF LOCAL AUTHORITY.	Acts of Parliament or Provisional Orders.	Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	Period within which Loan is to be Repaid and Annuities Redeemed.	Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	Rate of Interest Paid on Loan.	(1.) Total Amount of Loan Repaid; (2.) Total Annui- ties Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each Case down to 25th March 1890 (stated se- parately).	Maximum Price of Gas Autho- rised, per 1,000 Cubic Feet.
			£.		£.		£.	s. d.
ENGLAND AND WALES.								
BERKSHIRE:								
Newbury Corporation	Newbury Corporation Acts, 1876, c. 92, and 1878, c. 184. Local Government Board's Provisional Order Confirmation Act, 1880, c. 36.	Borough of Newbury and hamlets of Don- nington and Speen.	25,000	52 years	25,000	3½ and 4½ per cent.	(1) 1,500 (2) 405 1,905	5 6
Wantage Urban Au- thority	Gas and Water Orders Confirmation Act, 1879, c. 159.	Town of Wantage	7,000	30 years	7,000	4 and 4½ per cent.	(1) 1,256	5 10
CARNARVONSHIRE:								
Bangor Corporation	Bangor Local Board Act, 1878, c. 119.	Parishes of Bangor, Llandegai, and Llanllechid.	87,635 For Water and Gas Under- takings.	10, 30, and 60 years.	87,085	3½, 3½, 3½, 4, and 4½ per cent.	(1) 488 (2) 325 (3) 4,097 4,910	6 -
Bethesda Improvement Commissioners	Bethesda Improve- ment Act, 1854, c. 111. Local Government Board's Provisional Orders Confirmation Acts, 1875, c. 176; 1879, c. 78; 1880, c. 178; 1882, c. 63; and 1883, c. 89.	District of Commis- sioners.	3,000	20 years in respect of 1,200 l.	2,850	4½ per cent.	(1) 1,450 (2) 579 2,029	-
Carnarvon Corporation	Carnarvon Consumers Gas Act, 1872, c. 51.	Part of parish of Llanbeblig Beyond, Parishes of Llanrug and Llanfairisgaer.	24,000	-	24,000	4½ per cent.	(1) 2,360	5 -
Conway Corporation	Local Government Board's (Gas) Pro- visional Order Con- firmation Act, 1880, c. 33.	Borough of Conway	4,400	30 years	4,400	4½ per cent.	(1) 813	6 3
Llandudno Improve- ment Commissioners and Urban Sanitary Authority	Llandudno Improve- ment Act, 1854, c. 102; 1876, c. 241; and 1879, c. 18.	Improvement Act District of Llandudno as defined by Act 1876.	61,000 4,250 Annuities capital- ised at 25 years' purchase, 24,640 89,890	30 years	2,000 58,450 4,250 Annuities, 24,640 90,340	4 per cent. 4½ " " 5 " "	(1) 10,190 For Water and Gas Under- takings.	6 6
Ynyscynhalarn Local Board	Local Government Board's Provisional Orders Confirmation Act, 1877, c. 73.	District of Ynyscyn- halarn.	6,500	4,500 l. in 30 years, from November 1877. 2,000 l. in 30 years, from November 1882.	4,500 2,000 6,500	4½ per cent. 4 " "	(1) 1,448	8 6
CHESHIRE:								
Birkenhead Corporation	Birkenhead Commis- sioners Gas and Water Act, 1858, c. 121. Birkenhead Improve- ment Act, 1867, c. 92. Birkenhead Corpora- tion (Gas and Water) Act, 1881, c. 152. Birkenhead Corpora- tion Act, 1881, c. 153. Birkenhead Corpora- tion (Gas and Water) Act, 1890, c. 18.	Borough of Birken- head. Beyond,— Lower Bebington, that part of Higher Bebington not within the borough, Great Neston,* Little Nes- ton,* Spital, Thorn- ton Hough,* Up- ton,* Bidston, Pren- ton and Noctorum.	335,642	70 years	299,886	3 to 4 per cent.	(1) 37,928 (2) 8,660 41,488	4 3
Boilington Local Board	Boilington Improve- ment and Lighting Act, 1862, c. 87.	District of Local Board Beyond,— Kerridge Lower Houses, and part of Rainow.	No specified amount, but 12,225 l. has been borrowed.	30 years	12,225	3½ per cent.	(1) 2,775 (2) 5,600 8,375	3 4 3 6 Out dis- tricts.
Congleton Corporation	Congleton Gas and Improvement Act, 1866, c. 52.	Borough of Congleton Beyond,— Buglawton, Eaton, Hulmevalfield, and Newbold Astbury.	25,000	35 years	19,990 300 20,290	4 per cent. 3½ " "	(1) 9,780 (2) 3,608 13,388	4 6 5 - Beyond the Borough

IN THE UNITED KINGDOM BELONGING TO LOCAL AUTHORITIES.

in the UNITED KINGDOM belonging to LOCAL AUTHORITIES.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Actual Price Charged at 25th March 1890 (stating Dis- count, if any) :— (1.) Private Consumers, &c.; (2.) Public Lamps (if charged for).	Annual Charge for Meter Rent :— (1.) To Private Consumers, ac- cording to size of Meter in use; (2.) For Supply to Public Lamps.	Illuminat- ing Power :— (1.) Number of Candles Pre- scribed; (2.) Number of Candles Sup- plied.	Total Receipts in respect of Gas Under- taking during Year ended 25 Mar. 1890.	Total Expen- diture for Year ended 25 Mar. 1890 (exclu- sive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed on Sinking Fund; During Year ended 25 March 1890 (stated se- parately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Car- bonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890 :— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Con- sumers at 25 Mar. 1890 (calcu- lated ac- cording to Number of Ac- counts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	
<i>s. d.</i> (1) 4 6 Dis. 4 d. (2) 3l. 5s. per lamp, including light- ing, extinguish- ing, erecting, cleaning, painting, and repairing.	<i>s. d.</i> (1) From 4s. for 3 to 10-light meters to 2l. for 100-light meter.	14 18	£. 6,347 £. 3,398	£. 3,398	£. (1) 892 (2) 1,500 (3) 280 2,672	277 Carried forward.	2,705	26,273,800	19,518,400 3,986,000 23,504,800	12	675	247	
(1) 4 2 (2) 2l. 10s. 1 per lamp.	(1) From 4s. for 2-light meter to 16s. for 30-light meter.	14 18	1,908	1,523	(1) 245 (2) 167 412	- - -	789	7,997,600	5,864,800 740,000 6,604,800	4½	316	82	
(1) 6 Engines, 3s. Cooking, 2s. 6 d. (2) 3 6	(1) From 4s. for 3-light meter to 10s. for 30-light meter.	14 16½	8,207	4,143	(1) 1,336 (2) 1,916 (3) 672 3,924	140 To Capital Ac- count.	1,794	19,528,400	16,708,800 1,498,900 18,207,700	7	580	233	The R. for C. Water taking bined.
(1) 6 3 (2) Free of charge.	(1) From 4s. for 2 and 3-light meters to 12. 4s. for 50-light meter.	18	388	491	(1) 63	- - -	300	No station meter.	1,300,800 Public lamps cannot be given.	About 2½	109	54 Free of charge.	
(1) (2) 4 6 Dis. 6 d. (2) 490 l	(1) 4 - and upwards.	14 17	4,288	2,846	(1) 904 (2) 234 1,138	302 Carried forward.	1,964	17,904,200	14,581,100 1,247,187 15,828,287	About 7	750	168	
(1) (2) 4 6	(1) (2) 4 -	15 18	960	1,144	(1) 165 (2) 104 269	- - -	590	4,454,000	3,598,000 650,000 4,248,000	2½	155	86	
(1) 4 8 (2) A sum of £20 l. debited to Im- provement Rate Account, and credited to Gas Revenue Account.	(1) From 4s. for 2-light meter to 2l. 2s. for 100-light meter.	14 Average, 17	5,817	3,939	(1) (2) 805 (2) 600 Interest on De- benture Bonds, 104 1,509	369 To meet de- ficiency in Water Ac- count.	2,482	26,190,000	20,259,000 4,000,000 24,2-9,000	10	710	830	
(1) 5 5 (2) ½ d. per hour.	(1) From 4s. for 2-light meter to 16s. for 30 and 50-light meters.	(1) (2) 14	945	644	(1) 213 (2) 166 382	- - -	449	Cannot be given.	2,461,600 451,600 2,913,100	4½	172	69	
(1) 2 9 3 3 Out districts. Joint Railways, 2 6 Dis. 5 per cent. to Mersey Railway Company if con- sumption is over five millions per annum. (2) 2 6 and lighters' wages.	(1) From 1s. 4 d. for 2-light meter to 12s. for 100-light meter.	14 20-4	72,724	52,543	(1) 10,030 (2) 980 11,010	9,171 Half to Borough Fund, and half to be applied in re- duction of price of gas.	36,181	385,552,000	334,788,200 27,432,800 362,221,000	96½	8,256	1,943	* Not pie
(1) 2 6 3 6 Out districts. (2) Free of charge.	(1) 3 -	18 18	2,775	2,108	(1) 75 (2) 47 (3) 324 346	326 Street mains, 86 l. Lent to General Ac- count, 235 l.	2,173	20,244,800	15,808,250 1,000,000 16,808,250	5½	470	96 Free of charge.	
(1) 3 1½ (2) Free of charge.	(1) From 3s. 4d. for 2-light meter to 16s. for 50-light meter.	14 17	4,861	3,261	(1) 394 (2) 671 965	435 Not yet applied.	3,030	30,343,400	22,776,900 3,200,000 25,976,900	11	675	236 Free of charge.	

RETURN RELATING TO ALL AUTHORISED GAS UNDERTAKINGS

N A M E OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan.	7. (1.) Total Amount of Loan Repaid; (2.) Total Annu- ties Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each Case down to 25th March 1890 (stated se- parately).	8. Maximum Price of Gas Autho- rised, per 1,000 Cubic Feet.
ENGLAND AND WALES—continued.								
CHESHIRE—continued.								
Dukinfield Local Board	Dukinfield and Denton Local Boards' Gas Act, 1877, c. 190.	The Local Board Dis- trict of Dukinfield.	£. 27,565 Capitalised value of annuities, 37,600 65,065	Annuities 65 years from 1877, and loans 66 years from date of borrowing.	£. 27,565 37,600 65,065	3 to 4 per cent. -	£. (1) 1,800 (2) 365 (3) 2,031 3,696	s. d. 5 -
Lymm Local Board	Lymm Local Board (Gas) Act, 1872, c. 75.	District of Lymm	15,000	30 years -	10,194	3½ to 4½ per cent. -	(1) 4,043	6 8
Macclesfield Corporation	Macclesfield District Gas Act, 1860, c. 181. Macclesfield Corpo- ration Act, 1882, c. 249.	Macclesfield and parts of Sutton and Hurds- field, in the Borough. <i>Beyond.</i> — Parts of Sutton and Hurdsfield. Upton, Tytherington, But- ley - cum - Newton, Rainow, and Prest- bury.	94,000	45 years -	72,000	3½ per cent. - -	(3) 11,072	4 -
Marple Local Board	Marple Local Board Gas Act, 1886, c. 47.	Marple Local Board District. <i>Beyond.</i> — Townships of Lud- worth, Mellor, and Chisworth.	1,500 12,500 14,000	20 years - 50 " -	1,500 12,600 14,000	3½ per cent. - - 3½ " -	(1) 895	4 6
Stockport Corporation	Stockport Improve- ment Acts, 1837, c. 129, and 1847, c. 284. Stockport Amend- ment Act, 1863, c. 25. Local Government Board's Provisional Orders Confirmation Act, 1886, c. 16.	Borough of Stockport <i>Beyond.</i> — Bramall, Bredbury, Cheadle, Didsbury, Heaton Norris, Haz- el Grove, Norbury, Offerton, Reddish, and Torkington.	No specified amount autho- rised; 211,710 l. has been ex- pended upon the Gas Under- taking.	- -	Capital ex- penditure upon Gas undertaking, 211,710 l.	3½ per cent., average	(1) 75,106	- -
Wallasey Local Board	Wallasey Improve- ment Acts, 1868, c. 63; 1861, c. 4; 1864, c. 117; and 1867, c. 132. Local Government Board's Provisional Orders Confirmation Acts, 1877, c. 227, and 1883, c. 137.	District of Local Board.	54,800 25,100 79,900	50 years - 30 " -	79,466	3½, 3¾, 4, 4½, and 4½ per cent.	(1) 7,950 (2) 5,389 13,339	5 6
CUMBERLAND:								
Carlisle Corporation	Carlisle Gas Act, 1850, c. 19. Carlisle Corporation Act, 1867, c. 19.	City of Carlisle - - <i>Beyond.</i> — The parishes of St. Cuthbert and St. Mary, Carlisle, with- out the city, and the parishes of Stanwix, Wetheral, Warwick, Crosby - on - Eden, Grinsdale, Bea- mont, Kirkandrews- on-Eden, Burgh-by- Sands, Orton, and Dalston.	18,000 25,000 43,000	30 years - 30 " -	18,000 10,000 10,000 38,000	3½ per cent. - - 3½ " - 3 " -	(1) 12,000	- -
Cockermouth Local Board	Cockermouth Local Board Lighting Act, 1867, c. 47.	District of Local Board. <i>Beyond.</i> — So much of the town- ships of Brigham and Popcastle as are situate within a ra- dius of 1½ miles from Cockermouth Court House.	25,000 2,150 27,150	50 years - 80 " -	16,880 2,150 19,000	3½ per cent. - -	(2) 347	-
Maryport, the Trustees for the District and Harbour of	Maryport Improve- ment and Harbour Act, 1866, c. 245. Maryport Town and Harbour (Gas) Act, 1877, c. 38.	District of Maryport - <i>Beyond.</i> — Crosscanonby, Dear- ham, Flimby, Nether- hall, Ellenborough, and Ewanrigg.	45,000	50 years from time of bor- rowing.	37,500	3½ to 4 per cent. -	(1) 9,730 (2) 8,571 18,301	4 -
Millom Local Board	Millom Gas and Water Act, 1876, c. 61.	District of Local Board.	60,000 For Gas and Water purposes.	30 years -	32,890 For Gas and Water pur- poses.	3½, 3¾, 4, and 4½ per cent.	(1) 9,538 (2) 3,920 13,458	6 -

IN THE UNITED KINGDOM BELONGING TO LOCAL AUTHORITIES.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Actual Price Charged at 25th March 1890 (stating Dis-count, if any):— (1.) Private Consumers, &c.; (2.) Public Lamps (if charged for).	Annual Charge for Meter Rent:— (1.) To Private Consumers, according to size of Meter in use; (2.) For Supply to Public Lamps.	Illuminating Power:— (1.) Number of Candles Prescribed; (2.) Number of Candles Supplied.	Total Receipts in respect of Gas Undertaking during Year ended 25 Mar. 1890.	Total Expenditure for Year ended 25 Mar. 1890 (exclusive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated separately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Carbonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890:— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS
<i>s. d.</i> (1) (2) 3 - Dis. 1 d. to 5 d., according to consumption.	(1) From 2 s. for 2-light meter to 2 l. for 200-light meter. No charge to consumers of less than 50,000 cubic feet quarterly. (2) No charge.	15 18½	£. 9,459	£. 6,491	£. (1) 824 (2) 1,500 (3) 331 2,655	313 Carried forward.	5,841	60,099,000	50,362,500 2,296,787 52,659,287	18¼	2,410	361	
(1) 4 2 2 l. per lamp; 1 l. 4 s. per lamp for Bray's lamps.	(1) From 3 s. for 2-light meter to 10 s. for 30-light meter.	16 18	2,367	1,389	(1) 236 (2) 443 679	299 Carried forward.	875 Cannel, 221 1,096	10,821,500	8,118,000 680,000 8,798,000	10	330	102 Bray's, 4 106	
(1) 2 10 (2) 2 6	(1) From 3 s. for 2-light meter to 2 l. 14 s. for 160-light meter. (2) No charge.	16 18	18,221	13,651	(1) 2,642 (2) 426 3,068	1,502 £. 1,300 to reduction of General District Rate; remainder to Maintenance Fund.	10,789	109,488,000	93,917,000 7,922,479 101,839,779	About 40	2,971	566	
(1) 4 4 Dis. 6 d. Railways - 3 9 Mills - 3 6 (2) Free of charge.	(1) From 2 s. 8 d. to 12 s.	15 18	1,865	1,248	(1) 542 (2) 171 713	- - -	1,061	10,253,000	8,415,700 224,900 8,640,600	7½	390	56 Free of charge.	
(1) 2 6 3 - Outside the Borough. (2) 2 l. 16 s. per lamp, including lighting, cleaning, extinguishing, renewing and repairing.	(1) 2 and 3-light meters, 2 s.; 5-light meter, 4 s.	Not prescribed. 30½ supplied.	63,906	48,610	(1) 5,601 (2) 3,062 8,663	6,633 Not yet applied.	37,100	427,263,300	344,355,700 36,255,700 880,611,400	107	15,867	1,778	The Return for period 1 25th M. 1889 to March 1890
(1) 3 - (2) 3 l. 13 s. per lamp.	(1) 3 s. to 2 l. 4 s., according to size.	14 20-10	24,168	16,888	(1) 2,720 (2) 1,328 4,048	4,232 To credit of General District Rate Account.	11,138	125,283,600	108,048,828 10,271,851 118,320,679	40½	3,308	680 And 163 dock lamps.	
(1) 2 3 Harraby - 3 3 Dotcherby - 4 3 Summersdale 2 6 Stanwix and Harraby 2 7 Green (2) 2 l. per lamp.	(1) From 2 s. for 2 and 3-light meter to 10 s. for 20-light meter; larger sizes 10 per cent. on cost of meter.	14 19-50	28,806	22,499	(1) 637	5,670 Income tax, 20 l., interest on temporary loans and consumer's deposits, 99 l., balance to City Fund.	18,751	198,907,000	164,233,500 25,902,815 190,136,315	50	6,001	1,274	The Return for period 1 June 1890.
(1) (2) 3 9	(1) From 2 s. for 2-light meter to 1 l. for 60-light meter.	16 17	2,906	1,750	(1) 665 (2) 169 834	322 120 l. in aid of District Rate, balance towards reduction of price of gas.	1,400	13,720,000	14,518,700 1,217,705 11,536,405	About 8	570	131	
(1) 3 4 Dis. 10 per cent. to consumers paying not less than 100 l. per annum. (2) Harbour lamps, 4 l. per lamp, and Town lamps, 3 l. per lamp, inclusive of all charges.	(1) From 2 s. to 15 s., according to size.	14 17½	3,417	2,664	(1) 1,064 (2) 150 (3) 625 1,839	- - -	2,905	25,298,000	16,990,250 5,044,000 22,038,250	9¼	750	214	
(1) 3 4 (2) 1 l. 10 s. per lamp.	(1) From 4 s. for 2-light meter to 2 l. 1 s. 4 d. for 100-light meter.	14 Average, 17 to 18	2,479	2,234	(1) 272 (2) 162 (3) 71 505	- - -	1,357	14,380,600	10,389,500 2,975,100 13,364,600	About 13	368	284	

NAME OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan.	7. (1.) Total Amount of Loan Repaid; (2.) Total Annu- ties Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each Case down to 25th March 1890 (stated se- parately).	8. Maximum Price of Gas Autho- rised to be raised per 1,000 Cubic Feet
ENGLAND AND WALES—continued.								
CUMBERLAND—continued.			£.		£.		£.	s.
Penrith Local Board	Local Government Board's Provisional Orders Confirmation Act, 1877, c. 73, and 1886, c. 5.	Parish of Penrith, which constitutes the Local Board's district.	24,000 2,000 26,000	48 years, from Nov. 1880. 80 years.	26,000	3½ to 4 per cent. -	(1) 5,963	0
Workington Corporation	Workington Local Board Act, 1840, c. 45. Local Government Board's Provisional Orders Confirmation Act, 1875, c. 162.	Borough of Workington.	18,040	30 years -	18,040	3½ to 4 per cent. -	(1) 4,089 (2) 638 4,727	-
DERBYSHIRE:								
Buxton Local Board	Buxton Gas Act, 1870, c. 68. Buxton Local Board Act, 1873, c. 56. Local Government Board's Provisional Orders Confirmation Act, 1878, c. 37; 1880, c. 36; and 1881, c. 1-2.	Townships of Buxton, Fairfield, and Hartington, Upper Quarter. In each township portions are beyond the district boundary.	60,000	50 years -	54,500	3½, 3¾, 4, 4½, and 4¾ per cent.	(1) 1,010 (2) 6,899 7,899	5 6 Beyond 1½ mi. from work
Ilkeston Corporation	Local Government Board's Provisional Orders Confirmation Act, 1878, c. 57.	Borough of Ilkeston except colliery, iron-works, railway station, and premises near.	44,635	50 years -	20,000 3,000 3,300 10,955 7,880 44,635	4½ per cent. - 4½ " " 4 " " 3½ " " 3½ " "	(1) 2,472 (2) 2,468 4,940	8
DEVONSHIRE:								
St. Mary Church Local Board	St. Mary Church Local Board Act, 1868, c. 129. Local Government Board's Provisional Orders Confirmation (No. 4) Act, 1884, c. 210.	District of Local Board.	15,000	30 years -	12,150	3¾ per cent. -	(2) 2,530	5 6
Teignmouth Local Board	Teignmouth Improvement Act, 1886, c. 69.	District of Local Board.	16,700	No period prescribed, but Local Government Board have directed 100 L. per year to be set aside as a sinking fund for repayment.	5,700 2,800 1,500 3,600 2,500 600 18,700	4½ per cent. - 5 " " 4½ " " 4 " " 4½ " " 4 " "	(1) 150 2,800 750 1,560 457 40 (2) 15 5,772	-
DURHAM:								
Darlington Corporation	Darlington Local Board Acts, 1854, c. 181; 1861, c. 77. Darlington Extension and Improvement Act, 1872, c. 112.	Borough of Darlington	59,000 For Gas and Water purposes. 100,000 For Gas and Waterworks, and Markets. 85,000 For Gas and Waterworks, and Markets. 244,000	35 years from 1861. 35 years from 1862. 60 years from 1873.	99,366 For Gas works.	3½, 3¾, 4, 4½, and 4¾ per cent.	(1) 47,370 (2) 1,114 48,484	5
Stockton-on-Tees Corporation	Stockton Gas Acts, 1857, c. 52; 1866, c. 106; and 1873, c. 67.	Stockton-on-Tees - Beyond— South Stockton, Thornaby, Stainton, Preston, Eaglescliffe, Hartburn, Norton and Billingham.	143,500	40 years -	252,066	28,837 at 3½ per cent. 22,147 " 3½ " 23,400 " 3½ " 4,900 " 4 " " 79,284 Present mortgage debt.	(1) 46,749 (2) 2,807 49,556	5 6 Outside Borough
Tow Law Local Board	Local Government Board's Provisional Orders Confirmation Act, 1878, c. 67.	Within Local Government District.	3,400	30 years -	3,400	4½ per cent. -	(1) 621	6
ESSEX:								
Saffron Walden Urban Sanitary Authority	Local Government Board's Provisional Orders Confirmation Act, 1878, c. 57.	Borough of Saffron Walden.	13,000	30 years -	10,600 2,400 13,000	4½ per cent. - 4½ " "	(1) 2,760	8

THE UNITED KINGDOM BELONGING TO LOCAL AUTHORITIES.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Actual Price Charged at 25th March 1890 (stating Discount, if any) — Private: Consumers, &c.; Public Lamps (if charged for).	Annual Charge for Meter Rent:— (1.) To Private Consumers, according to size of Meter in use; (2.) For Supply to Public Lamps.	Illuminating Power:— (1.) Number of Candles Prescribed; (2.) Number of Candles Supplied.	Total Receipts in respect of Gas Undertaking during Year ended 25 Mar. 1890.	Total Expenditure for Year ended 25 Mar. 1890 (exclusive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated separately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Carbonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890:— (1.) Private Consumers, &c. (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts), whether supplied free of Charge.	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS
s. d.			£.	£.	£.	£.							
(1) 2 10 (2) 2 9	(1) From 2s. for 3-light meter to 10s. for 30-light meter. (2) No charge.	14; 17½	5,110	3,423	(1) 715 (2) 537 1,252	To 435 General District Rate.	2,636	26,841,860	20,374,600 3,894,000 24,268,600	8¼	946	259	
(1) 2 6 17. 15s. per lamp.	(1) 2s. 4d. for 2-light meter. 3s. for 3-light meter. 4s. 4d. for 5-light meter.	16 17	8,700	6,842	(1) 512 (2) 52 (3) 490 1,054	804 In extension of works.	5,555	51,947,800	39,371,600 6,760,000 46,321,600	20*	1,881	382	*Estimated.
(1) 3 4 1s. 15 per cent. (2) 2½. per lamp. egg's lamps from 10s. to 38½. per lamp.	(1) From 3s. for 2-light meter to 12s. for 20-light meter.	14 20-29	10,248	6,278	(1) 1,895 (2) 805 (3) 423 2,623	1,347 531½. in extension of mains, &c., balance to public offices (furnishing, &c.)	4,729	50,292,300	43,168,000 3,808,600 46,966,600	16	1,259	267	
(2) 2s. 7d. to 3s. 2d., according to consumption.	(1) From 3s. for 2-light meter to 1½ 9s. for 100-light meter. (2) 5 -	14 17-4	8,308	4,370	(1) 1,675 (2) 409 (3) 867 2,451	1,432 Will be transferred to General District Rate Account.	4,920	51,114,300	42,040,800 4,126,000 46,166,800	19	1,203	238	
(1) 3 9 Cooking, 3s. (2) 4 -	(1) (2) From 5s. for 2 or 3-light meters, to 1½ 10s. for 80-light meter.	14 16	2,463	1,625	(1) 435 (2) 400 835	2	1,322	13,349,900	8,910,600 226,300 9,836,900	14	342	130	
(1) (2) 4 2	(1) (2) 5 per cent. on cost of meter.	16 18	8,729	3,099	(1) 487	143 To pay outstanding liabilities.	2,050	20,000,680	14,211,810 4,869,690 19,071,500	6¼	557	196	
(1) 2 6 Dis. 6d. 4d. to Railway Company. Dis. 6d. 2½ 16s. 6d. per lamp.	(1) From 2s. 4d. for 2-light meter to 1½ for 60-light meter.	15 16-32	21,926	14,296	(1) 2,244 (2) 3,312 5,556	2,074 1,000½. to credit of District Fund, and balance carried forward.	17,712	180,331,000	139,830,600 16,676,300 155,206,900	24	3,405	814	The Return is year ended 31 December 1890.
Stockton 2 6 South Stockton - 2 8 Gorton - 3 4 Hartburn - 3 4 Heston - 3 4 Hillingham 4 2 Dis. 2½ per cent. (2) 2 0 Dis. 20 per cent.	Provided free of charge.	14 16½	42,609	31,814	(1) 2,593 (2) 2,800 5,393	5,409 4,162½. to Borough Fund, and 1,250½. set aside as a Reserve and Renewal Fund.	28,246	271,167,000	229,683,700 20,363,300 250,052,000	83¼	6,760	1,396	The Return is year ended 31 March 1890.
(1) 4 2 Dis. 5 per cent. (2) 68½ 10s.	(1) 4s. to 2½. according to size.	14 not tested.	432	399	(1) 118 (2) 84 202	- - -	324	About 3,000,000	2,056,800 828,800* 2,386,400	About 2	131	38	*Estimated.
(2) 4 2	(1) From 3s. for 3-light meter to 12s. for 80 light meter.	14 16	2,477	1,443	(1) 453 (2) 823 776	258 To Reserve Fund.	963	9,447,000	7,816,466 1,011,669 8,828,123	6	384	128	The Return is year ended 2 September 1890.

NAME OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan.	7. (1.) Total Amount of Loan Repaid; (2.) Total Annu- ties Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each case down to 25th March 1890 (stated se- parately).	8. Maxim Price of Gas Autho- rised per 1,000 Cubi Feet
ENGLAND AND WALES—continued.								
GLAMORGANSHIRE:								
Aberavon Urban Sanitary Authority	Aberavon Local Board Act, 1886, c. 240. Local Government Board's Provisional Orders Confirmation Acts, 1876, c. 87, 1880, c. 86, and 1884, c. 215.	Borough of Aberavon <i>Beyond</i> .— Hamlets of Havod-y-Porth, and Michaelstone Lower.	£. 15,000	30 years -	£. 11,600	4 per cent. - -	£. (1) 3,630	5 6
Briton Ferry Local Board	Briton Ferry Gas Act, 1873, c. 122.	Parish of Briton Ferry. <i>Beyond</i> .— Lower Baglan.	20,000	1st and 2nd loans, 50 years. 3rd loan, 46½ years.	14,035	4½ and 5 per cent. -	(1) 1,524	5 6
Mountain Ash Local Board	Mountain Ash Local Board Act, 1886, c. 114.	Within Local Board District.	For Gas Under- taking, 14,000 The necessary sum to purchase Gas Mains, &c., 8,539 £., has been borrowed for this purpose. Working Capital for Gas Under- taking, 500 23,039	50 years - 30 "	14,000 8,539 For Gas work- ing Capital, 500 23,039	3½ per cent. - -	(1) 403	4 6
Neath Corporation	Neath Corporation Gas Act, 1874, c. 100.	Borough of Neath - <i>Beyond</i> .— Portions of Blaen- honddan and Dyff- ryn Clydach.	55,600	30 years -	50,400 1,700 52,100	4½ per cent. - - 3½ " "	(1) 23,576	5 6
HEREFORDSHIRE:								
Hereford Corporation	Hereford Improve- ment Act, 1864, c. 31.	Borough of Hereford	94,100	30 years -	56,000 34,000 2,600 1,600 94,100	4½ per cent. - - 4 " " 3½ " " 3½ " "	(1) 33,005 (2) 90 33,095	6 -
KENT:								
Milton - next - Sitting- bourne Improvement Commissioners	Milton Improvement Commissioners Act, 1883, c. 2; Local Government Board's Provisional Orders Confirmation Acts, 1876, c. 13; 1879, c. 86, and 1884, c. 212.	Parish of Milton -	5,400 For various pur- poses of Act.	30 years -	2,400 1,000 3,400	4 per cent. - - 3½ " "	(1) 150 (2) 210 360	5 6
Ramsgate Corporation	Ramsgate Local Board Act, 1877, c. 119. Local Government Board's Provisional Orders Confirmation Act, 1880, c. 84.	Parish of Ramsgate and part of Parish of St. Lawrence. <i>Beyond</i> .— Remainder of St. Lawrence.	110,000	80 years -	108,000	3½ per cent. - -	(2) 3,055	5 -
LANCASHIRE:								
Ashton - in - Makerfield Local Board	Ashton-in-Makerfield Local Board Act, 1875, c. 88. Local Government Board's Provisional Orders Confirmation Acts, 1880, c. 86, and 1883, c. 136.	District of Local Board, but may supply other dis- tricts by agreement.	12,000 8,000 20,000	60 years - 30 "	17,309	3½, 4, and 4½ per cent.	(1) 100 (2) 2,415 2,515	6 8
Atherton Local Board	Atherton Local Board Act, 1873, c. 94. Local Government Board's Provisional Orders Confirmation Acts, 1877, c. 242; and 1881, c. 98.	Township of Ather- ton, except part in- cluded in Limits of supply of Leigh Local Board.	50,000	30 years -	27,455	Average 3½ per cent.	(1) 7,206	6 -

IN THE UNITED KINGDOM BELONGING TO LOCAL AUTHORITIES.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Actual Price Charged at 25th March 1890, stating Discount (if any):— (1.) Private Consumers, &c.; (2.) Public Lamps (if charged for).	Annual Charge for Meter Rent:— (1.) To Private Consumers, according to size of Meter in use; (2.) For Supply to Public Lamps.	Illuminating Power:— (1.) Number of Candles Prescribed; (2.) Number of Candles Supplied.	Total Receipts in respect of Gas Undertaking during Year ended 25 Mar. 1890.	Total Expenditure for Year ended 25 Mar. 1890 (exclusive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated separately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Carbonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890:— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS.
<i>s. d.</i> (1) 3 9 Dis. 5 to 15 per cent., according to consumption. 2 s. 11 d. for cooking purposes. (2) 3l. 15s. per lamp.	(1) From 4s. for 2-light meter to 1l. for 20-light meter.	14 15	£. 2,259	£. 1,484	£. (1) 325 (2) 471 796	- - -	1,329	12,013,000	8,613,200 1,746,000 10,359,200	About 4	240	97	
(1) 2s. 9 d. and 3s. 6 d., according to consumption. (2) 3l. per lamp.	(1) From 1s. to 9s.	14 18	1,343	1,009	(1) 598 (2) 143 741	- - -	720	6,594,800	5,100,100 1,350,500 6,450,600	11½	206	97	
(1) 4 6 Chapels and Institute, 4 - (2) 4 6	(1) (2) From 4s. for 2-light meter to 6l. for 200-light meter.	14 15	2,453	1,128	(1) (2) 1,149	176 Not stated.	1,101	10,597,800	5,924,700 3,537,725 9,462,425	11½	256	217	The Return year end June 1890
(1) 3 4 (2) 4l. per lamp.	(1) From 3s. for 3-light meter to 14s. for 50-light meter.	14 15	7,700	4,327 Including 100l. for Depreciation.	(1) 1,316 (2) 1,730 3,046	327 Carried forward.	Common, 3,079 Cannel, 147 3,226	32,330,900	23,819,900 6,081,000 29,900,900	16	705	297	
(1) 3 6 Dis. 3 d. (2) 3l. 12s. per lamp, including lighting, extinguishing, and cleaning.	(1) From 4s. for 2-light meter to 1l. for 20-light meter.	Not prescribed. 16-49 Average supplied.	15,307	9,067	(1) 2,543 (2) 2,373 (3) 253 82 Capital expenditure. 5,751	489 To Revenue Account.	7,173	77,945,000	53,728,800 12,724,800 71,453,600	*25	1,288	661	*Estimate
(1) (2) 3 9	(1) 4s. for 2, 3, and 5-light meters; 10s. for 10-light meter.	15 16	1,272	1,140	(1) 52 (2) 90 (3) 6 148	- - -	788	6,662,000	4,027,200 1,369,200 5,386,400	3½	176	78	
(1) (2) 3 2 Dis. 2 d.	(1) From 6s. for 3-light meter to 10s. for 10-light meter.	14 16-9	22,524	16,809	(1) 3,909 (2) 449 4,358	1,357 Half to General District Fund, and other half as rebate.	11,904	118,633,000	96,908,000 11,089,000 107,998,000	30	2,400	771	
(1) 5 - Dis. 10 per cent. (2) 5 -	2s., 3s., and 4s. -	16 19	1,938	981	(1) 672	285 Carried forward.	931	8,886,000	5,035,000 1,500,000 6,535,000	10	320	183	
(1) 3 4 Dis. 5 d. to consumers of less than 200,000 cubic feet per annum, and 15 per cent. to larger consumers. (2) 3 4 Dis. 15 per cent.	(1) (2) From 2s. 8d. for 2-light meter to 12s. for 10-light meter.	14 17 to 18	4,620	2,401	(1) 716 (2) 678 1,394	825 Carried forward.	2,594	28,000,000	22,826,000 3,088,000 25,914,000	9½	1,332	292	

	1.	2.	3.	4.	5.	6.	7.	8.
N A M E OF LOCAL AUTHORITY.	Acts of Parliament or Provisional Orders.	Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	Amount of Loan and Capitalised Value of Annuities Authorized for Purposes of Gas Undertaking at 25th March 1890.	Period within which Loan is to be Repaid and Annuities Redeemed.	Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	Rate of Interest Paid on Loan.	(1.) Total Amount of Loan Repaid; (2.) Total Annuities Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2), In each Case down to 25th March 1890 (stated se- parately).	Maximum Price of Gas Autho- rised per 1,000 Cubic Feet.
ENGLAND AND WALES—continued.								
LANCASHIRE—continued.								
Barrow - in - Furness Corporation	Barrow - in - Furness Corporation Acts, 1868, c. 104; 1872, c. 118; and 1881, c. 121.	Borough of Barrow-in-Furness. <i>Beyond,—</i> Any Urban or Rural Sanitary Authority or to any other public body or Rail-way Company.	106,000	75 years -	90,000	5 per cent. - -	(1) 18,937	6 -
Blackburn Corporation	Blackburn Gaslight Acts, 1853, c. 41, and 1860, c. 2. Gas and Water Orders Confirmation Act, 1875, c. 169. Blackburn Borough Gas, Water, and Extension Act, 1877, c. 115. Blackburn Improvement Acts, 1878, and 1882, c. 243.	Borough of Blackburn. <i>Beyond,—</i> Plesington, Wilpshire, Oswaldtwistle, Witton, Livesey, Mellor, Rishton, and Ramsgreave.	128,495 Annuities capitalised. 495,311 621,806	60 and 80 years 60 years from 1883.	592,100	37. 14 s. 5 d. and 4 l. per cent.	(1) 24,301 (2) 5,511 29,812	5 -
Blackpool Corporation	Blackpool Improvement Acts, 1853, c. 29, and 1879, c. 199.	Borough of Blackpool, except that portion comprised in the township of Marton, which is within the district of the St. Anne's-on-the-Sea Gas Light and Coke Company.	72,579	50 years from March 1880.	60,116	Average 37. 11s. 10d. per cent.	(3) 9,747	4 6
Bolton Corporation	Bolton Corporation Act, 1872, c. 74. Bolton Improvement Act, 1877, c. 188. Bolton Improvement Act, 1882, c. 244. Local Government Board's Provisional Orders Confirmation (No. 11) Act, 1888, c. 131.	Borough of Bolton - <i>Beyond,—</i> Rumworth, Lostock, Heaton, Horwich, Sharples, Higher End, Harwood, Bradshaw, Turton, Quarlton, Edgworth, Longworth, Entwistle, Brightmet, Darcy Lever, Great Lever, Middle Hulton, Tonge, and Rivington.	561,506 102,000 663,506	80 years - 60 years.	561,506	37. 8s. per cent. -	(2) 5,046 (3) 34,284 39,330	4 - Beyond two mil- radius from Tow- Hall, 4 6
Burnley Corporation	Burnley Borough Improvement Acts, 1871, c. 154, and 1883, c. 77. Local Government Board's Provisional Orders Confirmation Acts, 1878, c. 109, 1883, c. 136, 1884, c. 214, 1885, c. 106, and 1887, c. 112. Burnley Corporation Act, 1889, c. 55.	Borough of Burnley, and by special agreement - Townships abutting upon the Borough.	150,220	30 years -	115,521	3½ per cent. - -	(1) 12,208	3 -
Bury Corporation	Bury Gas Acts, 1857, c. 81; 1866, c. 42; and 1885, c. 146.	Town of Bury - <i>Beyond,—</i> Parts of Heap and Walmersley - cum - Shuttleworth town-ship of Elton, and part of Tottington-Lower-End.	172,350	27 years -	161,364	3 to 3½ per cent. -	(1) 54,424 (2) 5,391 59,815	5 -
Chorley Corporation	Chorley Improvement Acts, 1853, c. 181, and 1871, c. 66.	Borough of Chorley - <i>Beyond,—</i> Duxbury, Heath Char- nock, Coppull, Char- nock Richard, Eux- ton, Heapsey, Wheel- ton, and Whittle-le- Woods.	85,000 For various pur- poses, including gas undertaking. Annuities capitalised at 26 years' purchase, 53,950 Annuities re- deemed, 460 139,410	70 years -	Amount expended out of loan on gas extensions, 23,116 Capitalised value of annuities, 53,950 Annuities re- deemed, 460 77,525	3, 34, 34, 34, and 4 per cent.	(2) 460	4 - Beyond the Borough, 4 6
Clietheroe Urban Sanitary Authority	Clietheroe Gas Act, 1861, c. 24. Clietheroe Corporation Act, 1878, c. 84.	Borough of Clietheroe	80,000 Including an- nuities, and for various purposes, including gas undertaking.	55 years -	5,800 Annuities capitalised at 26 years' purchase, 33,530 39,330	3½ per cent. - - 4 "	(2) 630 (3) 1,907 2,537	5 -

IN THE UNITED KINGDOM BELONGING TO LOCAL AUTHORITIES.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Actual Price Charged at 25th March 1890, stating Dis- count (if any):— (1) Private Con- sumers, &c.; (2) Public Lamps (if charged for).	Annual Charge for Meter Rent:— (1) To Private Consumers, ac- cording to size of Meter in use; (2) For Supply to Public Lamps.	Illuminat- ing Power:— (1) Number of Can- dles Pre- scribed; (2) Number of Can- dles Sup- plied.	Total Receipts in respect of Gas Under- taking during Year ended 25 Mar. 1890.	Total Expen- diture for Year ended 25 Mar. 1890 (exclu- sive of Interest on Loan and other Items in Column 14).	(1) Interest Paid on Loan; (2) Amount Paid for Annuities; (3) Amount of Loan Repaid; (4) Amount Paid for Redemption of Annuities; (5) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated se- parately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Car- bonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890:— (1) Private Consumers &c.; (2) Public Lamps. (Exclusive of Amount Consumed at Works).	Length of Gas Main, in Miles.	Number of Con- sumers at 25 Mar. 1890 (calcu- lated accord- ing to Number of Ac- counts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS
<i>s. d.</i> (1) 3 - Large lamp, 3 l. 5 s.; small, 1 l. 12 s. (2) Over 200,000 cubic feet per annum, 2 s. 10 d.; under, 3 s. 1 d. Gas for other than lighting purposes, 2 s. 3 d. Dis. 5 per cent. 3 d. for other purposes than lighting. (1) 11 s. 4 d. for 1,000 hours. (1) (2) 2 6	Provided by Cor- poration. (1) From 2 s. 4 d. for 2-light meter to 3 l. 2 s. 4 d. for 250-light meter. (1) From 3 s. for 3-light meter and upwards accord- ing to size.	14 20 16 20 16 18	22,934 76,176 24,929	14,280 52,938 18,149	(1) 3,850 (2) 281 4,131 (1) 21,812 (2) 3,600 25,412 (1) 2,266 (2) 186 2,452	4,543 To Borough Fund in re- duction of rates. Loss, 2,172 4,328 2,017 l. to Gene- ral District Rate; 200 l. to Borough Rate; 575 l. to Renewal Fund; 648 l. for electric light work- ing expenses; 49 l. for decorating promenade; balance carried for- ward.	10,710 47,880 14,985	117,325,000 500,222,000 145,352,000	102,331,600 11,229,700 113,561,200 405,221,000 47,593,000 452,814,000 126,892,300 11,668,600 138,560,900	87½ 105 84½	2,826 19,841 4,020	1,159 2,458 1,228	
(2) Within two miles, 3 s. 2 d.; be- yond two miles, 3 s. 8 d. Norwich and Tur- ton, 3 s. 11 d. Dis. 6 d. (1) 2 6 Dis. 3 d. (2) 2 l. 10 s. per lamp, including lighting, clean- ing, and repair- ing. (1) (2) 2 1 Dis. 1 d.	(1) (2) From 2 s. for 2-light meter to 2 l. 10 s. for 200- light meter. (1) From 3 s. for 3-light meter to 3 l. 10 s. for 400- light meter. Provided by con- sumers.	16 18-20 15 18½ 12 181	111,519 52,216	59,428 33,377	(1) 6,798 (2) 14,460 (2) 1,392 22,650 (1) 4,629 (2) 2,871 7,500	29,441 15,941 l. placed to Reserve Fund, and 13,900 l. in aid of rates. 11,339 To Borough Fund in relief of Rates, 8,440 l.; to Reserve Fund, 2,899 l. 210 One moiety to purposes of Improvement Act, other moiety to credit of Ac- count for re- ducing price of gas to con- sumers. 1,747 To General Im- provement Fund.	70,156 40,138	689,215,000 352,290,000	699,260,000 45,013,000 644,273,000 304,353,000 31,244,300 335,597,300 221,212,750 20,793,400 242,006,150	206½ About 102	26,664 12,600	3,745 (12 free of charge.) 1,604	
(1) 3 s. 3 d., 3 s. 6 d., and 3 s. 9 d. (2) 3 3 Dis. 6 d. (1) 3 10 Dis. 4 d. (2) 2 s. 2 d. to 3 s. 5 d., according to con- sumption to mills. Dis. 2½ to 5 per cent. (2) 2 s. 6 d. per 100 hours each lamp, including light- ing and cleaning.	(1) From 3 s. for 2-light meter to 3 l. for 100-light meter. (2) No charge. (1) Wet meters, from 2 s. for 2- light to 6 s. for 10-light meter. Dry meters, from 2 s. 8 d. for 2-light to 8 s. for 10-light meter.	15 19 14 19	12,705 5,274	8,800 2,988	(2) 2,158 (1) 168 (2) 1,316 (2) 297 1,781	505 To Depreciation Fund.	5,800 2,698	57,058,000 27,560,700	48,742,300 4,388,400 53,130,700 21,177,800 2,747,558 23,925,358	20 11½	2,600 1,157	462 Free of charge. 249	The Return is year ended 31 December 1890.

RETURN RELATING TO ALL AUTHORISED GAS UNDERTAKINGS

N A M E OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan.	7. (1.) Total Amount of Loan Repaid ; (2.) Total Annu- ties Redeemed ; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1 and (2) ; In each Case down to 25th March 1890 (stated se- parately).	8. Maximum Price of Gas Autho- rised, per 1,000 Cubic Feet.
ENGLAND AND WALES—continued.								
LANCASHIRE—continued.								
Colne and Marsden Local Board	Colne Gas Act, 1877, c. 159.	District of Local Board. <i>Beyond,—</i> Township of Trawden.	£. 45,000	55 years -	£. 45,000	3½, 3⅞, 3¼, and 2½ per cent.	£. (2) 2,720	s. d. 5 -
Croston Local Board	Local Government Board's Provisional Orders Confirmation Act, 1888, c. 132.	District of Croston only.	2,000	20 years -	1,100	3½ per cent. - -	-	5 6
Darwen Corporation	Over Darwen Local Board Act, 1855, c. 43. Over Darwen Local Board Water Works and Gas Works Act, 1873, c. 62. Over Darwen Improvement Act, 1879, c. 202. Darwen Corporation Act, 1887, c. 102.	Borough of Darwen and adjoining townships of Eccleshill, Yate and Pickup Bank, and Tockholes.	£. 51,288 70,000 Annuities capitalised, 73,500 194,788	25 years from 31st March 1887. 30 years from date borrowed. 100 years.	£. 84,288 73,500 167,788	3½ per cent. - -	(1) 18,450 (2) 5,570 (3) 5,213 24,233	5 6
Denton and Haughton Local Board	Dukinfield and Denton Local Board's Gas Act, 1877, c. 180. Denton and Haughton Gas Act, 1880, c. 17. Local Government Board's Provisional Orders Confirmation Acts, 1884, c. 215, and 1886, c. 8.	Denton and Haughton.	£. 37,650 Mortgage Debt, 4,000 Annuities, 37,500 79,150	65 years -	£. 49,150 Annuities, 37,500 86,650	3½ to 4 per cent. -	(1) 11,900 (2) 440 (3) 607 12,947	5 -
Heywood Corporation	Heywood Gas Amendment Act, 1856, c. 13. Heywood Improvement Act, 1867, c. 64. Heywood Waterworks Act, 1877, c. 152. Heywood Corporation Act, 1883, c. 71.	Borough of Heywood, and distance within a radius of 1½ miles from Wrigley Brook.	£. 50,000 Annuities capitalised, 62,500 112,500	100 years - 60 years from June 1883.	£. 41,731 Annuities, 62,500 104,231	3½ to 4 per cent. -	(2) 172 (3) 4,173 4,350	6 6
Hindley Local Board	Hindley Local Board Act, 1873, c. 80, and 1875, c. 40.	District of Local Board. <i>Beyond,—</i> Abram, and parts of Ince and Aspull.	£. 70,000	60 years -	£. 54,400	3½ to 3¾ per cent. -	(1) 17,300 (3) 626 17,926	5 -
Lancaster Corporation	Lancaster Gas Acts, 1856, c. 6, and 1879, c. 136. Lancaster Corporation Act, 1880, c. 77.	Borough of Lancaster <i>Beyond,—</i> Skelton, Bulk, and Scotforth.	£. 110,874	65 years from 1880.	£. 80,000 7,400 13,500 500 101,400	4 per cent. - - 3½ " " 3½ " " 3½ "	(3) 4,125	4
Leigh Local Board	Westleigh, Pennington, and Bedford Local Board's (Gas) Act, 1874, c. 71. Local Government Board's Provisional Orders Confirmation Acts, 1881, c. 102, and 1888, c. 131.	Westleigh, Pennington, and Bedford, in Local Board's District. <i>Beyond,—</i> Golborne and Lowton, and part of Atherton.	£. 100,000	53 years from 1st August 1874.	£. 77,945	3½, 3¼, 3⅜, 4, and 4½ per cent.	(2) 6,887	6 =
Lytham Improvement Commissioners	Lytham Improvement Act, 1847, c. 251. Local Government Board's Provisional Orders Confirmation Acts, 1874, c. 162, and 1882, c. 63.	District of Lytham -	£. 19,030	60 and 30 years.	£. 18,890	3½ and 3¾ per cent.	(1) 3,600 (3) 738 4,338	-

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Actual Price Charged at 25th March 1890, stating Discount (if any):— (1) Private Consumers, &c.; (2) Public Lamps (if charged for).	Annual Charge for Meter Rent:— (1.) To Private Consumers, according to size of Meter in use; (2.) For Supply to Public Lamps.	Illuminating Power:— (1.) Number of Candles Prescribed; (2.) Number of Candles Supplied.	Total Receipts in respect of Gas Undertaking during Year ended 25 Mar. 1890.	Total Expenditure for Year ended 25 Mar. 1890 (exclusive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated separately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Carbonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890:— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS.
<i>s. d.</i> (1) 2 s. 10 d. and 6 s. 1 d. Dis. 5 per cent. (2) 2 s. 4 d. per 100 hours each lamp, including lighting, extinguishing, and cleaning.	(1) From 2 s. for 2-light meter to 10 s. for 20-light meter.	14 17	9,847	7,364	(1) 1,540 (5) 517 2,057	426 To District Fund Account.	6,300	58,373,000	49,345,000 3,000,000 52,345,000	22	3,000	276	
(1) (2) 5 -	(1) 2-light meter, 3 s. 4 d. 3-light meter, 4 s.	15 20	304	284	- - -	To 40 General District Rate.	130	893,200	866,300 26,900 893,200	1½	100	15	
(1) 3 s. 3 d., 3 s. 4 d., and 3 s. 6 d. according to consumption. Dis. 2½ per cent. (2) 2 l. 10 s. per lamp for 2,200 hours, including lighting, repairs, and interest on capital outlay.	(1) From 2 s. for 2-light meter, to 3 l. for 200-light meter.	16 19-19	28,904	12,484	(1) 2,652 (2) 2,940 (3) 4,475 (4) 3,256 (5) 2,748 16,071	849 Not yet applied.	12,098	115,362,000	93,656,100 11,940,500 105,596,600	* 25½	4,846	712	The return is for year ended 31 March 1890. * Estimated.
(1) (2) 3 2 Dis. 1 d. to 5 d., according to consumption.	(1) From 2 s. for 2-light meter to 2 l. for 200-light meter. (2) No charge.	15 19-06	9,188	5,253	(1) 1,359 (2) 1,453 (3) 509 3,351	584 To reduce previous adverse balance.	5,137	56,128,300	46,033,500 2,300,400 48,333,900	14	1,809	263	
(1) (2) 4 - Dis. 8 d.	Provided by consumers.	14 18	14,360	8,341	(1) 1,320 (2) 2,438 (3) 535 4,293	1,626 713 l. expended on works, 500 l. to Reserve Fund, and 400 l. for Depreciation of Stock Fund.	8,028	81,824,500	65,725,162 6,754,275 71,479,437	36	4,156	723	
(1) 3 4 Dis. 10 per cent. to small consumers, and 20 per cent. to consumers of 50,000 cubic feet and upwards per annum. (2) 3 4 Dis. 20 per cent.	(1) From 3 s. for 2-light meter, to 2 l. for 200-light meter.	16 18	7,856	5,451	(1) 1,262 (5) 875 2,137	243 To provide a gas-works working fund.	2,898	29,232,300	23,513,600 3,908,700 27,422,300	17	1,209	430	
(1) (2) 2 6 Dis. 3 d.	No charge - -	14 20	16,299	10,156	(1) 3,835 (2) 534 4,369	1,774 To Renewal Fund.	9,774	97,740,000	86,367,200 3,451,388 94,818,588	About 28	8,500	470	The return is for year ended 30 June 1889.
(1) 3 3 Dis. 3 d. and 6 d. (2) 3 3 Dis. 6 d.	(1) From 3 s. for 2-light meter to 1 l. 4 s. for 60-light meter.	14 18	12,471	7,065	(1) 2,728 (5) 602 3,328	2,088 2,000 l. to District Fund and 88 l. to Reserve Fund of Gas Department.	5,870	61,750,000	53,434,300 6,155,000 59,589,300	25½	2,292	496	
(1) 3 6 Dis. 3 d. (2) 2 6	(1) 1 s. 6 d. for 3-light meters, 3 s. for 5 to 10-light meters. (2) No charge.	Not prescribed. 19 supplied.	8,922	2,870	(1) 439 (5) 877 816	236 Carried forward.	2,009	20,196,000	15,817,000 1,927,000 17,744,000	8	870	230	

	1.	2.	3.	4.	5.	6.	7.	8.
N A M E OF LOCAL AUTHORITY.	Acts of Parliament or Provisional Orders.	Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	Period within which Loan is to be Repaid and Annuities Redeemed.	Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	Rate of Interest Paid on Loan.	(1.) Total Amount of Loan Repaid; (2.) Total Annuities Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each Case down to 25th March 1890 (stated se- parately).	Maximum Price of Gas Autho- rised, per 1,000 Cubic Feet
ENGLAND AND WALES—continued.								
LANCASHIRE—continued.								
Manchester Corporation	Manchester Improve- ment Acts, 1844, c. 41, and 1845, c. 141. Manchester General Improvement Act, 1851, c. 119. Manchester Improve- ment Acts, 1854, c. 28, and 1868, c. 25. Manchester Town Hall and Improve- ment Act, 1866, c. 29. Manchester Corpora- tion Waterworks and Improvement Acts, 1867, c. 38, 1872, c. 31, and 1875, c. 151. Local Government Board's Provisional Orders Confirmation Acts, 1880, c. 36, and 1884, c. 215. Manchester Corpora- tion Act, 1882, c. 203.	Manchester, Chorlton- on-Medlock, Ardwick, Beswick, Hulme, Harpurhey, Brad- ford, Rusholme, and Cheetham. <i>Beyond,—</i> Blackley, Burnage, Clayton, Crumpsall, Cheadle, Didsbury, Droylsden, Gorton, Levenshulme, Mos- ton, Moss Side, New- ton, Openshaw, Street- ford, and Withing- ton, and small por- tions of Audenshaw, Failsworth, Kirk- manshulme, and Stockport.	£. 1,370,000	1,943	£. 1,370,000	Average, 3l. 14s. 7d.	£. (1) 660,659	—
Middleton Corporation	Middleton and Tonge Improvement Act, 1861, c. 100. Local Government Board's Provisional Orders Confirmation Acts, 1878, c. 142; 1879, c. 85; 1880, c. 36; and 1881, c. 70.	Middleton, Tonge, and Alkington, and parts of Thornham and Hopwood. <i>Beyond,—</i> Part of Thornham, and Great Heaton, and Little Heaton.	56,000 Annuities capital- ised, 65,000 121,000	60 years - Annuities, 86l. 18s. 4d., and one moiety of net profits to be set aside every year, and accumulated at 4 per cent. com- pound interest.	40,906 Annuities, 65,000 105,906	3, 3½, 3½, and 3½ per cent.	(1) 3,039 (2) 1,697 (3) 2,043 6,779	5 -
Mossley Corporation	Stalybridge and Mossley Gas Act, 1885, c. 148.	Borough of Mossley. <i>Beyond,—</i> Greenfield, Uppermill, Dobcross, Delph, and Diggle.	90,000	60 years -	85,361	3, 3½ and 3½ per cent.	(3) 1,823	Standard price within the borough, 3 - Remaining district of supply, 3 2
Nelson Corporation	Nelson Water and Gas Act, 1866, c. 76. Local Government Board's Provisional Orders Confirmation Acts, 1871, c. 59, and 1878, c. 141. Nelson Improvement Act, 1886, c. 38, and 1888, c. 146.	Townships of Great and Little Marsden, and Barrowford Booth.	51,191 19,282 70,473	40 years - 30 "	70,473	3½ to 4 per cent. -	- - -	5 - Outside Local Board District, 5 3
Newton-in-Mackerfield Improvement Com- missioners	Newton District Im- provement Act, 1856, c. 190. Local Government Board's Provisional Orders Confirmation Act, 1876, c. 97.	District of Newton- in-Mackerfield.	24,000	- -	10,150	3½ to 4½ per cent. -	(1) 4,783	-
Oldham Corporation	Oldham Corporation Gas and Water Act, 1853, c. 42. Oldham Borough Im- provement Act, 1865, c. 311. Oldham Corporation Waterworks, &c., Act, 1876, c. 144. Oldham Improvement Act, 1880, c. 147. Oldham Corporation Act, 1886, c. 117.	Borough of Oldham - <i>Beyond,—</i> Chadderton, Royton, Crompton, Fail- sworth, Quickmere (part of), Alt Edge, Lees and Crossbank.	160,000 250,000 Annuities capital- ised at 25 years' purchase, 118,500 528,500	100 years - 40 " 125 "	248,496 Annuities, 118,500 366,996	3, 3½, 3½, 3½, 3½ and 4 per cent. 4 per cent. - -	(1) 27,045 (2) 26,425 (3) 25,062 78,532	4 6
Oswaldtwistle Local Board	Oswaldtwistle Local Board Act, 1869, c. 66. Local Government Board's Provisional Orders Confirmation Act, 1880, c. 88.	Part of the township of Oswaldtwistle, within Local Board's District. <i>Beyond,—</i> Part of the township of Church.	28,000 5,261 33,261	10, 50, and 50 years. 30 years.	27,105 895 5,000 33,000	2½ per cent. - - 3½ " 3½ "	(1) 9,205 (2) 976 10,181	5 -

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Actual Price Charged at 25th March 1890 (stating Discount, if any):— (1) Private Consumers, &c.; (2) Public Lamps (if charged for).	Annual Charge for Meter Rent:— (1) To Private Consumers, according to size of Meter in use; (2) For Supply to Public Lamps.	Illuminating Power:— (1) Number of Candles Prescribed; (2) Number of Candles Supplied.	Total Receipts in respect of Gas Undertaking during Year ended 25 Mar. 1890.	Total Expenditure for Year ended 25 Mar. 1890 (exclusive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid; for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated separately).	Amount of Net Profit if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Carbonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890:— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS.
<i>s. d.</i> (1) 2 6 Beyond the city, 3 - s. 3 d. to consumers of 1,500,000 cubic feet and upwards per annum. few outlying districts. 3 6 No charge within the city. Beyond 1 l. 14 s. per ear, except in loss Side, Crumpsall. 1 l. 9 s.; Newton, 1 l. 6 s. 6 d.; Kirkmanshulme, 1 l. 19 s. d.; Droylesden, 1 l. 14 s.; Auden-haw, according to consumption.	(1) From 2 s. for 2 and 3-light meters, to 2 l. 8 s. for 100-light meter.	Not prescribed. (2) 19-74	£. 424,352	£. 360,805	£. (1) 28,036 (5) 23,517 61,553	£. 21,994 Lighting of and improvements to the city.	802,530	2,972,768,000	2,547,611,000 200,946,000 2,748,557,000	676½	78,602	Within the city, 10,056 free of charge. Beyond the city, 3,975 charged for. 14,031	The Return is for year ended 31st March 1890.
(1) 3 9 s. 6 d., 7 d. and d. (2) 3 9 Dis. 9 d.	(1) (2) From 2 s. for 2-light meter, to 2 l. 6 s. for 120-light meter.	18 18-13	14,275	9,467	(1) 1,330 (2) 2,524 (5) 452 4,306	502 Half to Sinking Fund and half for extension and improvement of works.	7,196	74,696,000	60,957,100 4,890,200 65,847,300	24	3,200	598	
(1) 2 9 Dis. 3 d. (2) 2 9 Dis. 3 d.	Provided by consumers.	16 18-2	12,380	9,205	(1) 2,737 (5) 442 3,179	- - -	8,376	78,503,400	63,063,200 3,473,300 66,536,600	35	3,238	457	
(1) 2 9 Dis. 3 d. (2) 2 9 Dis. 3 d.	(1) (2) From 2 s. 4 d. for 2-light meter, to 2 l. 8 s. for 200-light meter.	14 17	20,487	14,611	(Payments made from district funds). (1) 7,305 (2) 2,591 (5) 4,969 15,865	5,876 To District Fund.	10,918	107,823,000	92,730,000 6,827,300 99,557,300	20	6,320	597	
(1) 2 s. 9 d. and s. 8 d. Dis. 6 d.	(1) (2) From 3 s. for 2-light meter, to 2 l. 4 s. for 100-light meter.	Not prescribed. 18 to 20 supplied.	4,292	5,313	(1) 182 (5) 276 458	- - -	3,226	32,384,000	28,148,100 2,000,000 30,148,100	8½	905	200	
2 s. 8 d., 2 s. 11 d., and 3 s., according to consumption. Dis. 6 d. Within the borough, free of charge. Outside, 2 6	Provided by consumers.	14 20-61	116,800	84,447	(1) 7,305 (2) 2,591 (5) 4,969 15,865	16,488 6,488 l. applied in aid of Borough Rate; 4,000 l. transferred to Reserve Fund; 6,000 l. carried forward.	86,364	880,863,000	765,334,000 63,735,000 829,069,000	About 200	42,343	3,873 Free of charge within Municipal Borough.	
(1) 2 s. 8½ d. Dis. 2½ d. (2) 2 6	(1) 10 per cent. on cost of meter.	14 17	5,479	3,439	(1) 823 (5) 400 (5) 362 1,685	355 In reduction of District Rate.	3,487	34,764,000	28,247,945 2,685,000 31,382,945	14	1,542	197	

	1.	2.	3.	4.	5.	6.	7.	8.
NAME OF LOCAL AUTHORITY.	Acts of Parliament or Provisional Orders.	Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	Period within which Loan is to be Repaid and Annuities Redeemed.	Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	Rate of Interest Paid on Loan.	(1.) Total Amount of Loan Repaid; (2.) Total Annu- ties Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each Case down to 25th March 1890 (stated se- parately).	Maximum Price of Gas Autho- rised, per 1,000 Cubic Feet.
ENGLAND AND WALES—continued.								
LANCASHIRE—continued.								
Padiham and Hapton Local Board	Padiham Local Board Act, 1876, c. 25.	District of Padiham and Hapton Local Board.	£. 10,000 Annuities capital- ised at 20 years' purchase. 21,984 31,984	60 years -	£. 31,584	3½ to 4½ per cent. -	£. (*) 4,144	s. d. 5 -
Rochdale Corporation	Rochdale Improve- ment Act, 1853, c. 230. Local Government Supplemental Act, 1869, c. 124. Rochdale Improve- ment Act, 1872, c. 148.	Borough of Rochdale	824,892 For various pur- poses, including Gas Undertak- ing.	75 years -	205,350	3½ per cent. -	(1) 40,893 (2) 7,039 47,432	5 -
St. Helen's Corporation	St. Helen's Improve- ment Act, 1869, c. 120, and St. Helen's Gas Act, 1870, c. 137, as amended by the Local Government Board's Provisional Orders Confirmation Act, 1877, c. 132.	Town of St. Helen's, Hamlet of Hardshaw- cum-Windle, and to townships of Windle, Parr, Eccleston, and Sutton. Beyond.— Ashton-in-Maker- field and Haydock.	184,445	30 and 50 years.	18,330 6,150 143,435 187,915	3½ and 3½ per cent 3½ per cent. 4½ " "	(1) 13,435 (2) 5,125 18,560	4 - 4 6 Outside borough
Salford Corporation	Salford Improvement Acts, 1862, c. 205; 1867, c. 68, and 1870, c. 129. Salford Tramways and Improvement Act, 1875, c. 101. Local Government Board's Provisional Order Confirmation (No. 8) Act, 1882, c. 97.	Borough of Salford - Beyond.— Prestwich, Great Hea- ton, Parish of Eccles (which includes Barton, Worsley, Swinton, Pendlebury, Clifton, Walkden Moor, Ir- lan, Cadishead, Davy- hulme, Croft, Lostock, Dumbleton, &c.), and Little Hulton.	720,000 For borough pur- poses generally. 96,400 816,400	57 years from 1882.	486,886 Annuities, 63,250 550,136	3 to 4 per cent. (average, 3l. 7s. 1d.)	(1) 136,520	5 -
Skelmersdale Local Board	Local Government Board's Provisional Order Confirmation Act, c. 1876, c. 17.	Skelmersdale -	9,771	20 years from May 1877.	9,770	£. 700 at 4 per cent. 500 at 3½ " " 1,200	(1) 8,570	5 -
Southport Corporation	Southport Improve- ment Acts, 1865, c. 196; 1871, c. 140; 1876, c. 126, and 1876, c. 127.	Borough of Southport Beyond.— Birkdale, Burscough, Scarisbrick, Halsall, Downholland, and portions of Hesketth, Beaconsall, Tarleton, Rufford, and Form- by. The limits of supply comprise all places within a radius of six miles from the Town Hall, Southport.	288,570	48 years on 159,158 l.; 54 years on 129,412 l.	165,808	Average 3l. 8s. 8d. per cent.	(1) 29,050 (2) 93 29,143	4 6 No subsidy to rate- payers can be propor- tioned unless price charge is below stand- ard price. Within borough 3 -
Staleybridge Corporation	Staleybridge and Mossley Gas Act, 1886, c. 148.	Municipal borough - Beyond.— Townships of Mattley and Hattersley, and district of the Local Board of Mottram- en-Longdendale.	140,000	60 years -	110,000	3, 3½, and 3½ per cent.	(1) 1,200 (2) 1,190 2,390	5 - and remain- ing dis- trict 5 - Price to be re- duced when balance of profit and loss account end of any year ex- ceeds 3,000 l.

IN THE UNITED KINGDOM BELONGING TO LOCAL AUTHORITIES.

9	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Actual Price Charged at 25th March 1890, stating Discount (if any) :—	Annual Charge for Meter Rent :—	Illuminating Power :—	Total Receipts in respect of Gas	Total Expenditure for Year ended 25 Mar. 1890	(1.) Interest Paid on Loan ; (2.) Amount Paid for Annuities ; (3.) Amount of Loan Repaid ; (4.) Amount Paid for Redemption of Annuities ; (5.) Amount placed on Loan and other Items in Column 14. (stated separately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Carbonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890 :— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS
(1.) Private Consumers, &c.; (2.) Public Lamps (if charged for).	(1.) To Private Consumers, according to size of Meter in use; (2.) For Supply to Public Lamps.	(1.) Number of Candles Prescribed; (2.) Number of Candles Supplied.	£.	£.	£.	£.							
(1) 3 - Dis. 5 and 10 per cent. (2) 2 s. 6 d. for 100 hours, including lighting, extinguishing, cleaning, and repairs.	(1) From 1s. 4d. for 2 and 3-light meters, to 3l. 4s. for 250-light meter.	14 16	6,427	4,660	(1) 350 (2) 1,099 (3) 253 (5) 34 1,736	31 Carried forward.	3,548	35,267,000	30,361,300 2,960,000 33,321,300	6	1,760	250	
(1) 2 11 Dis. 2 d. to 5 d., according to consumption. For manufacturing purposes 2 s. Outside borough. 3 s. 7 d. Dis. 1 d. to 3 d., according to consumption. For manufacturing purposes 3 s. (2) Free of charge.	Provided by consumers.	16 18	55,493	35,802	(1) 5,522 (2) 593 6,115	13,576 In aid of Borough Rates	35,928	353,072,000	294,076,100 21,906,600 315,976,700	83	20,693	1,849 Free of charge.	
(1) (2) 2 9 Dis. 2 1/2, 5, and 10 per cent., according to consumption. No discount under 20,000 cubic feet per year. Outside borough. 3 3	(1) (2) From 3 s. for 2-light meter, to 3l. 4 s. for 200-light meter.	14 18-47	32,883	20,014	(1) 6,346 (2) 2,053 8,399	4,470 To Capital Account, 468 l.; to Borough Fund Account, 4,004 l.	17,907	186,973,300	166,607,216 12,472,038 179,079,254	40	3,421	1,181	
(1) 2s. 5d. and 2s. 6d., according to consumption within borough. Within 5 miles from Regent-road Gasworks, 2s. 8d. and 2s. 10d., according to consumption. Beyond, 3s. 1d. and 3s. 3d., according to consumption. (2) 2s. 6d., 2s. 10d., and 3s. 3d.	(1) From 2 s. for 2 and 3-light meters, to 2l. 16 s. for 300-light meter.	18 18-78	123,683	89,469	(1) 11,304 (2) 2,530 Borough Redemption Fund, 2,090 Gas Redemption Fund, 6,322 21,246	12,968 Depreciation Funds, 4,865 l.; Relief of Rates, 8,103 l.	91,054	857,770,000	685,050,000 66,899,000 751,949,000	213	27,387	7,061	
(1) 3 9 Dis. 10 per cent. (2) 3 9	(1) From 1s. 4d. for 3 to 5-light meters, to 1l. 4 s. for 200-light meter.	12 16-7	1,090	844	(1) 63 (2) 1,000 1,063	- - -	712	6,814,800	3,875,000 1,398,000 5,273,000	6 1/2	172	147	
(1) 3 - Outside borough. 3 s. 3 d., and 1 s. Dis. 5 per cent. (2) Free of charge in borough. 3 6 Outside borough.	(1) From 2 s. for 3-light meter, to 1l. 5 s. for 100-light meter.	20 22	44,239	35,446	(1) 4,906 (2) 1,311 6,217	2,576 In reduction of rates.	26,643	256,342,000	216,339,400 26,717,300 243,056,700	71	7,618	1,324 Free of charge. 373 charged for	
(1) (2) 2 s. 8 d., 2s. 9 d., and 2s. 10 d., according to consumption.	Provided by consumers.	16 20	16,361	12,909	(1) 3,639 (2) 591 4,230	1,222 To insurance fund and in aid of rates.	11,940	126,447,900	101,701,200 6,749,000 108,450,200	23	4,000	564	

RETURN RELATING TO ALL AUTHORISED GAS UNDERTAKINGS

N A M E OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 26th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 26th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan,	7. (1.) Total Amount of Loan Repaid; (2.) Total Annu- ties Redeemed; (3.) Total Amount placed to Sink- ing fund, ex- clusive of (1) and (2); In each case down to 26th March 1890 (stated sepa- rately).	8. Maximum Price of Gas Autho- rised, per 1,000 Cubic Feet.
ENGLAND AND WALES—continued.								
LANCASHIRE—continued.								
Tyldesley-with-Shakerley Local Board	Tyldesley-with-Shakerley Local Board Gas Act, 1866, c. 35. Local Government Board's Provisional Orders Confirmation Acts, 1873, c. 162, and 1898, c. 11.	Tyldesley-with-Shakerley. <i>Beyond,—</i> Astley.	£. 45,100	34 years -	£. 45,085	3½, 3¼, 3½, and 4 per cent.	£. (1) 14,125 (2) 1,355 15,480	s. d. 5 -
Ulverston Local Board	Ulverston Local Board Act, 1874, c. 154. Local Government Board's Provisional Orders Confirmation (No. 6) Act, 1885, c. 64.	District of Local Board.	10,000 6,000 Annuities capitalised at 24 years' purchase, 25,752 41,752	60 years - 10 "	10,017 Annuities, 27,750 37,767	3½ to 4½ per cent. -	(1) 3,605 (2) 3,228 (3) 1 6,834	-
Warrington Corporation	Warrington Gas Act, 1847, c. 44. Warrington Gas Act, 1871, c. 53. Warrington Corporation Gas Act, 1877, c. 32. Warrington Corporation Lighting and Improvement Act, 1879, c. 92.	Town and Borough of Warrington. <i>Beyond,—</i> Townships of Harrington, Poulton-with-Fearnhead, Hanwich-with-Hulme, Great Sankey, Burtonwood, Latchford, Grappenhall, Appleton, otherwise Hull and Appleton, Penketh, Southworth-with-Croft, Woolston-with-Martinscroft, Thelwall, Walton Superior, Walton Inferior, Acton Grange, Moore Daresbury, Hatton, and Stretton.	52,350 Annuities capitalised, 153,000 205,350	50 years - 75 "	48,907 153,000 201,907	3½ and 4 per cent. -	(1) 14,457 (2) 16,967 (3) 1,662 33,086	4 - Within the borough. 5 - Outside, if within one mile. 5 6 If within two miles. 6 - If within three miles. 6 6 If within four miles.
Widnes Local Board	Widnes Improvement Acts, 1867, c. 126; and 1876, c. 88. Local Government Board's Provisional Orders Confirmation Acts, 1879, c. 105, and 1886, c. 8.	Town of Widnes - <i>Beyond,—</i> Cnerdiey, Bold, Cron- ton, Ditton, Hale, Halebank, and part of Halewood.	53,496 40,000 93,496	45 years - 60 "	53,496	3½ to 4½ per cent. -	(1) 5,921	5 - 6 - Out dis- tricts.
Wigan Corporation	Wigan Gas Act, 1861, c. 170. Wigan Improvement Acts, 1874, c. 124, and 1880, c. 127. Local Government Board's Provisional Orders Confirmation Act, 1882, c. 61, and 1886, c. 62.	Borough of Wigan - <i>Beyond,—</i> Local Board Districts of Aspull, Orrell, Ince-in-Makerfield, Pemberton, Standish, and Upholland.	220,000 30,000 250,000	60 years - 80 "	250,002	3 to 4½ per cent. -	(1) 21,357 (2) 2,728 24,085	4 2 5 6 Beyond one mile radius from works, and outside borough.
LEICESTERSHIRE:								
Hinckley Local Board	Hinckley Local Board Gas Act, 1880, c. 137.	Parish of Hinckley - <i>Beyond,—</i> Parishes of Burbage, Stoke Golding, and Higham-on-the Hill.	40,000	50 years -	39,030	4 and 4½ per cent. -	(1) 2,355 (2) 856 3,211	5 -
Leicester Corporation	Leicester Gas Acts, 1860, c. 5; 1873, c. 11; and 1877, c. 150. Leicester Corporation Gas and Water Transfer Act, 1878, c. 132. Leicester Corporation Act, 1879, c. 200. Leicester Corporation Act, 1884, c. 32.	Borough of Leicester <i>Beyond,—</i> Knighton, Oadby, Evington, Humberstone, Belgrave, Bir- stall, Leicester Abbey, Freake's Grounds, Newfound Pool, New Parks, Aylestone, Glen Parva, Braunstone, Glenfield Frith, Leicester Frith, The Gilroes, Beaumont Leys, and Ansty Lane.	731,732	60 years -	698,332	20,100 at 3½ per cent. 619,825½. at 3½ per cent. 48,607½. at 4 per cent.	(3) 26,910	3 4

IN THE UNITED KINGDOM BELONGING TO LOCAL AUTHORITIES.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Actual Price Charged at 25th March 1890, (stating Discount, if any):— (1.) Private Consumers, &c.; (2.) Public Lamps (if charged for).	Annual Charge for Meter Rent:— (1.) To Private Consumers, according to size of Meter in use; (2.) For Supply to Public Lamps.	Illuminating Power:— (1.) Number of Candles Prescribed; (2.) Number of Candles Supplied.	Total Receipts in respect of Gas Undertaking during Year ended 25 Mar. 1890.	Total Expenditure for Year ended 26 Mar. 1890 (exclusive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities. (5.) Amount placed on Loan, and other Items in Column 14, and how applied.	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Carbonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Gas Consumed during Year ended 25th March 1890:— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS
<i>s. d.</i>	<i>s. d.</i>		£.	£.	£.	£.							
(1) 3s. 5d. and 3s. 9d., according to consumption. Dis. 5d. (2) 3 -	(1) From 2s. for 2-light meter to 6s. 8d. for 10-light meter. (2) 6 -	16 19	4,219	2,333	(1) 1,053 (2) 600 (3) 980 2,633	933 Not stated.	2,668	26,884,000	20,492,900 2,300,000 22,792,900	17	1,300	285	
(1) (2) 3 6 Dis. 2½, 5, and 10 per cent., according to consumption.	(1) 13½ per cent. on cost of meter. 19-52	14 19-52	5,349	2,898	(1) 287 (2) 836 (3) 24 (4) 443 1,690	761 2007. to General District Fund Account, and 5611. for purchase of consumers' meters, and renewal of mains and plant.	2,178	23,959,800	20,318,700 2,559,573 22,878,273	11½	825	234	
Within the borough, 3s. 6d. Within one mile, 4 - Beyond, 4 6 Dis. 6d. to 1s., according to consumption. (2) 21. per lamp.	(1) From 3s. for 3-light meter to 51. for 400-light meter. 18-6	16 18-6	44,270	32,337	(1) 1,759 (2) 4,867 (3) 1,451 (4) 1,652 9,719	2,214 To credit of Gas Department.	18,792	183,644,000	156,935,400 13,598,000 170,533,400	42	4,060	922	
(1) 2s. 1d. and 2s. 3d. Outside Widnes 3s. and 3s. 6d. Dis. 3d. (2) 11. 12s. for small lamp, and 41. for large lamp.	(1) From 1s. 4d. for 2-light meter to 31. 3s. for 250-light meter. 18-50	14 18-50	15,366	13,131	(1) 1,780 (2) 631 2,411	Loss, 176	11,768	115,263,000	107,222,200 7,560,200 114,782,400	22	1,302	536	
(1) 3 1 Outside borough, 3 9 Dis. 10 and 20 per cent., according to consumption. (2) 3s. 1d. and 3s. 9d. Dis. 20 per cent.	(1) From 3s. 4d. for 3-light meter to 11. 4s. for 60-light meter. 19	18 19	47,172	24,163	(1) 10,097 (2) 2,260 12,357	10,647 10,500 1. to District Fund in relief of rates; remainder carried forward.	21,671	245,054,000	201,826,900 28,146,100 230,973,000	72¼	5,555	1,048	
(1) 4 6 Dis. 9d. to 1s. 3d., according to consumption. 4 11 Without. Dis. 5d. to 1s. 3d., according to consumption. (2) 4 6 Dis. 1s. 3d. 4 11 Dis. 6d. Without.	(1) From 2s. 4d. to 11. 16s. according to size. (2) No charge.	14 16	5,278	3,475	(1) 1,464 (2) 865 2,319	- - -	2,820	26,169,200	20,480,000 1,806,500 22,286,500	10	630	184	
(1) 2 4 Borough. 2 2 Midland Railway Company. 2 8 In Districts outside the Borough. (2) 2 2	(1) (2) From 2s. 8d. for 3-light meter to 61. 12s. for 150-light meter. 17-25	14 17-25	147,208	82,041	(1) 23,662 (2) 5,268 28,930	30,237 20,237 1. paid to the Borough District Fund, and 10,000 1. placed to "Gas Works Renewal Fund" under authority of Leicester Corporation Act, 1884.	93,120	944,949,000	850,174,200 60,176,500 910,351,000	122	23,347	2,904	The Return year ended December

RETURN RELATING TO ALL AUTHORISED GAS UNDERTAKINGS

NAME OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan.	7. (1.) Total Amount of Loan Repaid; (2.) Total Annu- ities Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each case down to 25th March 1890 (stated sepa- rately).	8. Maximum Price of Gas Autho- rised, per 1,000 Cubic Feet.
ENGLAND AND WALES—continued.								
LINCOLNSHIRE :								
Horncastle Local Board	Horncastle Gas Act, 1876, c. 132.	Parish of Horncastle	£. 20,000	50 years -	£. 20,000	4½ per cent. - -	£. (1) 2,103	s. d. 5 10
Lincoln Corporation	Lincoln Corporation Gas Purchase Act, 1885, c. 46.	City of Lincoln, in- cluding South or Canwick Common, and parishes of Bracebridge, Boul- tham, Canwick, and Skellingthorpe.	25,000 Annuities, 171,450 196,450	50 years -	8,000 171,460 Repaid, 11,880 191,330	3½ per cent. - - 3 " "	(2) 2,589 (3) 6,694 9,183	4 -
Spalding Improvement Commissioners	Spalding Improve- ment Act, 1863, c. 139.	Town of Spalding -	14,600	30 years from December 1862.	14,500	4 per cent. - -	(1) 13,150	6 -
MERIONETHSHIRE :								
Festiniog Local Board	Local Government Board's Gas Pro- visional Order Con- firmation Act, 1883, c. 134.	District of Local Board.	8,000	20 years -	7,760	5 per cent. - -	(1) 1,458	5 6
MONMOUTHSHIRE :								
Abergavenny Improve- ment Commissioners	Abergavenny Im- provement Acts, 1854, c. 49; 1860, c. 137; and 1871, c. 92.	Town of Abergavenny <i>Beyond.</i> — Parts of parishes of Abergavenny, Llan- tillio Pertholey, and Llanfoist.	50,000 For all purposes of Acts.	50 years from 1876.	12,200	4 per cent. - -	(1) 1,500 (2) 2,307 3,807	5 -
Tredegar Local Board	Tredegar Gas and Water Act, 1882, c. 180.	District of Local Board.	36,178	Until 25th Feb. 1914 for one moiety; 30 years for other moiety.	36,178	4½ per cent. - -	(1) 2,051 (2) 742 2,793	5 6
NORFOLK :								
East Dereham Local Board	Local Government Board's (Gas) Pro- visional Orders Con- firmation Acts, 1885, c. 69, and 1887, c. 83.	Parish of East Dere- ham.	15,000	50 years -	6,800 6,000 12,300	4 per cent. - - 3½ " "	(1) 1,050	5 -
Wells Improvement Com- missioners	Wells Improvement Act, 1844, c. 94.	Parish of Wells -	10,000 For various pur- poses of Act.	- -	9,500 For various purposes of Act.	Loans 4 per cent. -	(1) 3,800 (2) 211 4,011	3 4 and 4 2
NOTTINGHAMSHIRE :								
East Retford Corporation	East Retford Borough Act, 1878, c. 179.	Borough of East Ret- ford.	40,000	50 years -	36,500	4 per cent. - -	(1) 2,000 (2) 976 2,976	- -
Mansfield Urban Sani- tary Authority	Mansfield Commis- sioners' Gas Act, 1878, c. 197.	Parish of Mansfield - <i>Beyond.</i> — Mansfield, Woodhouse, Warsop, and Pleas- ley.	60,000	50 years from date of bor- rowing.	55,000	4 per cent. - -	(2) 6,413	6 - 1

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	REMARKS
Actual Price Charged at 25th March 1890 (stating Discount, if any):—	Annual Charge for Meter Rent :— (1.) To Private Consumers, according to size of Meter in use; (2.) For Supply to Public Lamps.	Illuminating Power :— (1.) Number of Candles Prescribed; (2.) Number of Candles Supplied.	Total Receipts in respect of Gas Undertaking during Year ended 25 Mar. 1890.	Total Expenditure for Year ended 25 Mar. 1890 (exclusive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated separately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal consumed during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890 :— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	
<i>s. d.</i> (1) 3 2 300 l. per annum.	<i>s. d.</i> Provided free of charge.	14 18	£. 3,437	£. 2,222	£. (1) 752 (2) 240 992	£. 281 By the Act half is to be applied in aid of General District Rate and other half in reduction of price of gas.	1,871	17,882,700	15,082,600 1,937,300 17,019,900	4½	563	144	
(1) (2) 2 6	(1) 2 -	14 16 58	28,441	18,400	(1) 5,996 (2) 1,718 (3) 2,167 Current liabilities for interest, 1,334 11,215	- - -	16,543 Cannel, 327 16,870	180,055,000	151,861,220 13,767,760 165,629,000	8½	5,552	1,132	
(1) 3 9 21. 18 s. per lamp.	(1) From 3 s. for 3-light meter to 12 s. for meters above 20 lights.	Not prescribed. 16 supplied.	3,641	3,183	(1) 79 (2) 450 529	- - -	2,386	21,474,000	15,800,000 3,000,000 18,800,000	About 8	540	186	The Return is year ended 25 December 1890.
(2) 5 6	(1) From 4 s. for 2-light meter to 12 s. for 30-light meter. (2) 2-light meter 8 s.	15 15 to 20	663	611	(1) 333 (2) 291 624	- - -	500	1,099,700	743,750 81,600 830,350	About 2½	170	52	
3 s. 3 d., 3 s. 6 d. and 4 s. Free of charge.	(1) From 4 s. for 3-light meter to 13 s. 4 d. for 20-light meter.	12 16½	4,326	2,958	(1) 415 (2) 145 560	808 Not yet applied.	2,987	27,779,100	20,491,400 4,680,000 25,161,400	About 5	496	234 free of charge.	
(1) (2) 4 -	(1) From 4 s. for 2-light meter to 15 s. for 30-light meter. (2) No charge.	14 14	4,266	1,783	(1) 1,462 (2) 379 (3) 166 1,997	466 To Gas District Fund Account	2,130	19,076,000	14,974,800 2,185,500 17,160,300	6½	340	113	
(1) 4 6 Cooking 3 s. 4 s. 6 d. and 10 s. per lamp for repairs and lighting.	(1) From 5 s. to 2 l.	15 17	2,184	1,679	(1) 424 (2) 586 762	- - -	1,144	9,989,190	6,810,600 990,850 7,801,450	4	180	112	
(1) 4 2 Dis. 10 d.	(1) 2 s. each.	15 Not tested.	602	513	- - -	89 To general fund.	About 350	About 3,000,000	1,769,400 1,230,600 2,699,400	About 2	106	77	† Estimated.
(1) 3 4 Dis. 5 per cent. 217 lamps at 3 s. 13 s. 13 d. per lamp. Sugg's patent lamp, 10 l.	(1) 4 s. each.	14 17	7,321	4,941	(1) 1,464 (2) 524 1,788	592 Not yet applied.	3,891	39,200,000	30,158,000 5,288,000 33,446,000	About 16	800	217	The Return is year ended 30 June 1890.
(1) 3 11 d., 3 s. 3 d., and 3 s. 6 d., according to consumption. 3 l. per lamp.	(1) Provided free of charge.	18 supplied.	10,242	7,284	(1) 2,200 (2) 488 2,688	270 Carried to Reserve Fund.	6,300	55,101,000	41,660,500 7,404,800 49,065,300	9½	1,183	312	

NAME OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan.	7. (1.) Total Amount of Loan Repaid; (2.) Total Annu- ties Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each case down to 25th March 1890 (stated sepa- rately).	8. Maximum Price of Gas Autho- rised, per 1,000 Cubic Feet.
ENGLAND AND WALES—continued.								
NOTTINGHAMSHIRE—continued.								
Nottingham Corporation	Nottingham Corpora- tion (Gas) Act, 1874, c. 136.	Borough of Notting- ham. <i>Beyond,—</i> Arnold, Carlton and Gedling, Ratcliffe, Holme Pierrepont, Cotgrave, Bassing- field, Gamston and Bridgford, Wilford, Rudington, Dees- ton, Chilwell, Bram- cote, Wollaton, Stapleford, East- wood, Greasley, Nut- hall, Hucknall, Linby, Bestwood, Colwick, and Papplewick.	No amount spe- cified; 910,450 l. has been raised.	75 years, after seven years from trans- fer.	910,450	3, 4, and 6½ per cent. Average about 4½ per cent.	(1) 5,297 (2) 20,884 (3) 17,332 43,463	-
Sutton-in-Ashfield Local Board	Sutton-in-Ashfield Local Board Gas Act, 1874, c. 172.	Parish of Sutton-in- Ashfield. <i>Beyond,—</i> Skegby, Teversal, Kirkby-in-Ashfield, Newstead, and An- nesley.	31,313	55 years from commence- ment of Act.	31,313	4 per cent.	(3) 2,889	4 -
PEMBROKESHIRE:								
Haverfordwest Urban Sanitary Authority	Haverfordwest Cor- poration Act, 1835, c. 74. Local Government Board's Provisional Orders Confirmation Acts, 1877, c. 134, and 1878, c. 612.	Entire Urban Dis- trict.	10,000 2,000 3,000 15,000	60 years from July 1878. 30 years from July 1884.	10,720 1,280 12,000	4 per cent. 5 " "	(1) 743 (2) 94 837	5 -
Milford Improvement Commissioners	Milford Improvement Commissioners' Acts, 1857, c. 74, and 1869, c. 97. Local Government Board's Provisional Order Confirmation Acts, 1884, c. 214, and 1885, c. 1, 1887, c. 180, and 1888, c. 61.	Milford Improvement District.	5,000	30 years	3,500	3½ per cent.	(1) 1,294	6 -
SHROPSHIRE:								
Bridgnorth Urban Sani- tary Authority	Local Government Board's Provisional Order Confirmation Act, 1881, c. 67.	Parishes of St. Leonard and St. Mary Mag- dalene, in Borough of Bridgnorth.	16,000	50 years	16,000	4 per cent.	(1) 828	5 -
Ellesmere Local Board	Local Government Board's Provisional Orders Confirmation Act, 1885, c. 59.	District of the Elles- mere Local Board.	7,957	30 years	7,957	4 per cent.	(1) 547	5 6
STAFFORDSHIRE:								
Audley Local Board	Kids Grove Gas Light Act, 1871, c. 105.	Audley Parish, except Talk-o'-th'-Hill.	5,000 1,500 6,500	30 years 20 " "	5,000 1,500 6,500	4½ per cent. 3½ " "	(1) 1,168	5 -
Burslem Corporation	Burslem Local Board Act, 1877, c. 208.	Borough of Burslem - <i>Beyond,—</i> Rest of parish of Burslem and town- ship of Wolstanton.	100,000	60 years	80,000 6,000 86,000	4½ per cent. 3½ " "	(1) 815 (2) 7,004 7,819	4 -
Burton-upon-Trent Cor- poration	Town of Burton-upon- Trent Act, 1853, c. 118, and Burton- upon-Trent Im- provement Act, 1878, c. 61.	The Borough, and one mile measured in any direction from the boundaries of the Borough.	30,000 For general pur- poses, including gas undertaking. 98,500 Sanctioned by Local Govern- ment Board. 128,500	50 years	125,595	3½, 4, 4½, 4¾, and 5 per cent.	(1) 44,972	7 -
Fenton Local Board	Stoke-upon-Trent and Fenton Gas Acts, 1878, c. 131, and 1883, c. 149.	District of Local Board <i>Beyond,—</i> Hamlet of Botteslow.	55,000 10,000 65,000	50 years from time of bor- rowing.	1,000 2,500 9,000 37,000 5,000 54,500	3½ per cent. 3½ " " 4 " " 4½ " " 4½ " "	(1) 2,619	5 -

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Price charged at 25th March 1890 (stating discount, if any) :— Private Consumers, &c.; Public Lamps (if charged for).	Annual Charge for Meter Rent :— (1.) To Private Consumers, according to size of Meter in use; (2.) For Supply to Public Lamps.	Illuminating Power :— (1.) Number of Candles Prescribed; (2.) Number of Candles Supplied.	Total Receipts in respect of Gas Undertaking during Year ended 25 Mar. 1890.	Total Expenditure for Year ended 25 Mar. 1890 (exclusive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated separately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Carbonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890 :— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS.
2s. 2d., 2s. 3d., and 2s. 4d. (*) 2 2 grave and linby, 6d. per 1,000 cubic feet extra.	(1) From 2s. 4d. for 2-light meter to 5l. for 400-light meter.	12 18½	196,502	124,076	(1) 19,371 (2) 22,195 (3) 2,763 44,228	28,198 Not yet applied.	130,724	1,372,164,000	1,194,279,300 83,472,700 1,277,752,000	265	37,623	4,258	
3s. 2d. to 3s. 8d. Dis. 5d. (*) 3l. per lamp.	(1) From 2s. for 2-light meter to 2l. for 100-light meter.	14 17½	3,761	2,682	(1) 1,247 (2) 367 1,614	- - -	2,460	22,461,800	17,520,100 1,459,200 18,979,300	16½	715	160	Loss in working owing to reduction of price of gas and increase of price of coal.
(1) 5 - Dis. 25 per cent. Free of charge.	(1) From 4s. 6d. for 3-light meter to 1l. 10s. for 60-light meter. (2) No charge.	Not prescribed. 15 supplied.	2,038	2,529	(1) 115	- - -	1,567	13,184,000	8,422,000 4,760,000 13,182,000	4	405	185 free of charge.	* Estimated.
(1) 6 - Dis. 25 per cent. Dis. 13s. per mp.	(1) From 4s. to 2l., according to size.	14 14	828	689	- - -	159 To credit of Improvement Rate Account.	528	About 3,800,000	2,000,000 600,000 2,600,000	About 2	130	68	† Estimated.
(1) 5s. quantity Dis. 5 to 10 per cent., cash dis. 10 per cent.	(1) 4s. to 1l., according to size.	15 16-1	4,251	2,483	(1) 612 (2) 133 745	1,023 Carried forward.	1,662	17,016,500	12,735,300 2,686,100 15,421,400	9½	455	189	
(1) 5s. same dis. as above and extra dis. of 10 per cent.													
(1) 5 6 (2) 5 6	(1) (2) From 2s. 8d. to 9s., according to size. (2) From 3s. to 4s., according to size.	15 17	1,226	722	(1) 303 (2) 157 460	44 To reduce price of gas.	444	3,424,000	2,505,000 707,300 3,212,300	About 2	162	54	
(1) 4 3 Dis. 6d. to 1s. 3d. Free of charge.	(1) 10 per cent. on cost of meter.	13 15	1,102	765	(1) 164 (2) 129 293	44 To District Rate Account.	787	6,703,300	4,762,300 255,000 5,017,900	6½	252	72 free of charge.	
(1) 2 - Dis. 3d. Large lamps, 6l. each; ordinary lamps, 3l. each.	2s. for 2-light meter 3s. " 5 " " 4s. " 10 " " (Larger sizes in proportion).	14 16 to 16½	17,581	10,319	(1) 3,444 (2) 165 (3) 680 4,289	2,973 2,200 l. applied in aid of General District Rate.	11,384	113,069,000	84,922,000 14,570,265 99,492,265	36	3,200	565	
2s. 7d. to 4s. 3d. according to consumption and strict.	(1) 1s. to 1l. 17s. according to size.	14 17-94	34,319	21,604	(1) 3,274 (2) 2,975 6,249	6,466 In aid of rates and for works of public utility.	20,748	208,820,000	164,131,100 28,279,800 192,410,900	38½	3,972	1,586	
2s. 3d. and 3d. Dis. 3d. Estimated at 9d.	Meters provided free by the Local Board.	14 16½	7,103	3,733	(1) 2,187 (2) 350 2,537	833 500 l. to District Fund.	4,536	43,225,000	30,999,700 8,206,500 39,206,200	11½	1,209	287	

N A M E OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan.	7. (1.) Total Amount of Loan Repaid; (2.) Total Annu- ties Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each case down to 25th March 1890 (stated sepa- rately).	8. Maximum Price of Gas Autho- rised, per 1,000 Cubic Feet.
ENGLAND AND WALES—continued.								
STAFFORDSHIRE—continued.								
Leek Improvement Com- missioners	Leek Improvement Act, 1856, c. 132. Local Government Board's Provisional Orders Confirmation Act, 1878, c. 164.	Within a radius of 1,500 yards from centre of Leek Market Place.	£. 46,500 for various pur- poses, including gas undertaking. 4,900 800 52,000	33½ years - 80 " " " " " " 10 " " " " " "	£. 8,800 600 4,000 900 14,300	3½ and 4 per cent. - 4 per cent. 4½ " " " 3½ " " "	£. (1) 7,583 (2) 41 7,624	s. d. 6 -
Longton Corporation	Longton Corporation Gas Act, 1877, c. 29. Longton Corporation Act, 1885, c. 69.	Borough of Longton - <i>Beyond.</i> — Blyth Bridge, Blyth Marsh, Forsbrook, Barlaston, and so much of the parish of Stone as is not situated within a ra- dius of three miles from the Town Hall, Stone.	200,000	70 years -	80,000 14,894 15,106 110,000	4½ per cent. - - 3½ " " " 3½ and 3½ per cent.	(1) 6,624 (2) 484 7,108	3 6 Beyond one mile radius of works, 4 -
Newcastle-under-Lyme Corporation	Newcastle-under-Lyme Gas Light Acts, 1819, c. 107, and 1853, c. 77. Gas and Water Orders Confirmation Act, 1877, c. 131. Newcastle-under-Lyme Corporation Act, 1877, c. 172.	Borough of Newcastle under-Lyme. <i>Beyond.</i> — Silverdale, Keele, Knutton, Basford, and Maybank.	74,125	60 years -	57,000 17,125 74,125	3½ per cent. - - 4 " " "	(2) 1,776	4 3
Smethwick Local Board	Smethwick Local Board Gas Act, 1876, c. 171. Local Government Board's Provisional Orders Confirmation Act, 1882, c. 61.	District of Local Board.	182,709	10, 50, and 59 years.	1,619 50,000 56,090 54,380 162,089	4½ per cent. - - 4½ " " " 4½ " " " 4 " " "	(1) 4,890 (2) 7,443 12,333	4 -
Stafford Corporation	Stafford Gas Acts, 1846, c. 114, and 1854, c. 22. Stafford Corporation Act, 1876, c. 196.	Parishes and town- ships of St. Mary's and St. Chad's, and part of Castle Church within the borough of Stafford. <i>Beyond.</i> — Acton, Trussell, Bed- nall, Baswich, Brad- ley, Coppenhall, Creswell, Dunston, Ingestre, Marston, Penkridge, Salt, Enson, Saredon, Leighford, Tixall, Whitgreave, Weston- upon-Trent, Worston, and Yarlett.	87,583	55,000 l. in 30 years.	55,000 32,583 87,583	4½ per cent. - - 4 and 3½ per cent.	(1) 13,514 (2) 500 14,014	5 6
Stoke-upon-Trent Cor- poration	Stoke-upon-Trent and Fenton Gas Act, 1878, c. 131, and 1883, c. 149. Local Government Board's Provisional Order Confirmation Act, 1885, c. 134.	Borough of Stoke- upon-Trent. <i>Beyond.</i> — Trentham, Hanford, and Trentham Hall.	85,000	50 years -	67,300	3½, 4, and 4½ per cent.	(1) 3,575	5 -
Tipton Local Board	Tipton Local Board (Gas) Act, 1876, c. 148. Tipton Local Board Act, 1879, c. 35. Local Government Board's Provisional Order Confirmation Act, 1889, c. 115.	Parish of Tipton -	60,000 10,100 70,100	50 years - 30 " "	70,100	3½, 4½ and 4½ per cent.	(1) 4,043	4 -
Walsall Corporation	Walsall Gas Purchase and Borough Ex- tension Act, 1876, c. 119. Local Government Board's Provisional Orders Confirmation Act, 1882, c. 62.	Borough of Walsall - <i>Beyond.</i> — Part of Rushall, and any place or district in the neighbour- hood of the Borough.	150,000	60 years -	107,800 Annuities capitalised, 37,148 144,948	£. 26,500 at 3½ p' ce t. 65,000 " 3½ " 13,600 " 3½ "	(1) 2,700 (2) 4,597 Sinking Fund for Annuities, 1,831 9,128	4 - Outlying district, 4 6
West Bromwich Corpora- tion	West Bromwich Im- provement Gas Act, 1876, c. 149. Local Government Board's Provisional Orders Confirmation (No. 8) Act, 1882, c. 62, and (No. 4) Act, 1886, c. 61. West Bromwich Cor- poration (Consolida- tion) Act, 1889, c. 96.	Borough of West Bromwich.	174,956	10, 30, and 41 years.	172,580	3 to 3½ per cent. -	(1) 9,800 (2) 53 9,853	4 -

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Price charged at 25th March 1890 Dis- count, if any;— Private Con- sumers, &c.; Public Lamps charged for).	Annual Charge for Meter Rent :— (1.) To Private Consumers, ac- cording to size of Meter in use; (2.) For Supply to Public Lamps.	Illuminat- ing Power :— (1.) Number of Can- dles Pre- scribed; (2.) Number of Can- dles Sup- plied.	Total Receipts in respect of Gas Under- taking during Year ended 25 Mar. 1890.	Total Expen- diture for Year ended 25 Mar. 1890 (exclu- sive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated se- parately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Car- bonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890 :— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Con- sumers at 25 Mar. 1890 (calcu- lated 25 Mar. 1890, ac- cording to Number of Ac- counts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS.
s. d. (1) 2 11 Dis. 6 d. Free of charge.	(1) 2-light meter, 2s. 3-light " 3s. 5-light " 4s. Larger sizes pro- vided by con- sumers.	Not pre- scribed. 17 supplied.	£. 6,809	£. * 5,628	£. (1) 339 (2) 451 (3) 21 811	£. 370 300l. in aid of General Pur- poses Rate; remainder car- ried forward.	5,011	49,837,800	39,942,800 6,482,600 46,425,400	16	1,660	302 free of charge.	* This expendi- ture includes sum of 505l. spent by the Commissioners on extensions of the Gas undertaking.
(1) 3 6 Dis. 6 d. 19s. per lamp.	(1) From 4s. for 2 and 3-light meters to 2 l. 16s. for 200-light meter.	14 16½	14,953	7,767	(1) 4,116 (2) 735 (3) 120 4,971	2,215 To Borough Fund in relief of rates.	9,339	86,552,800	68,499,400 10,904,700 79,404,100	21	2,330	445	The Return is for year ended 30 June 1889.
(1) 3 6 Dis. 6 d. 19s. per lamp.	No charge - -	14 16:51	11,413	6,712	(1) 2,762 (2) 444 (3) Income tax, 12s 3,331	1,370 1,000 l. in aid of rates.	7,419	71,274,000	54,605,200 10,069,580 64,664,780	20	1,714	377	
(1) 3 d. to 3s., according to con- sumption. (1) 7s., 4l., and 12s. per lamp, including light- repairing, extinguishing, &c. 5 per cent.	Provided free of charge.	15 16:63	24,713	14,186	(1) 6,493 (2) 474 (3) 737 7,704	2,324 Carried forward.	14,335	145,488,000	123,034,900 14,083,700 137,118,600	29½	2,053	705	The Return is for year ended 31st December 1889.
(1) 3 - 2½ and 5 per cent. according to consumption. 2 10 Large consumers. 7. per lamp. Large sizes 10s., 6l. 10s. 3d., 9l., including lamps, lanterns, pipes, lighting, extinguishing, &c.	(1) From 2s. for 3- light meter to 4 l. 2s. for 500- light meter.	14 17	16,765	10,123	(1) 2,405 (2) 552 (3) 1,452 (4) 500 4,909	1,733 1,500 l. handed over to the General Dis- trict Fund in reduction of rates.	Coal, 9,254 Cannel. 368 9,622	93,975,000	80,668,000 6,241,000 86,909,000	25½	2,240	349	
(1) 3 d. and 5d., according to con- sumption. (1) 17s. 6 d. per up for ordinary set burners. 2d. per 1,000 cubic feet for special lamps; 6 d. extra for extinguishing, cleaning, &c.	Provided free of charge.	14 16½	15,094	9,279	(1) 2,472 (2) 618 3,090	2,725 2,500 l. to Cor- poration to credit of Dis- trict Fund. Balance car- ried forward.	8,897	87,213,000	67,536,300 13,629,200 81,065,500	25	2,040	681	
(1) 3 d., 2s. 5d., 7d., and 2s. 9d., 5 per cent. (1) 7s. 5 d. per for 10 months. special lamps 2s. 6d. per 1,000 cubic feet.	Provided free of charge.	15 17	12,648	8,177	(1) 2,867 (2) 609 3,476	995 250l. to District Rate. Balance carried for- ward.	8,077	83,720,000	67,918,400 6,978, 34 74,896,534	21	1,915	407	
(1) 1 d. to 2 s. 7 d., (1) 7s. 6 d. per p.	Provided free of charge.	15 16:68	43,828	31,627	(1) 3,683 (2) 1,300 (3) 194 (4) 640 5,817	6,384 To Borough Fund.	29,200	232,744,000	235,994,000 22,626,000 268,620,000	52	8,040	938	The Return is for year ended 31st December 1889.
(1) 3 d. to 2s., according to con- sumption. 2 3 5 per cent.	Provided free of charge.	15 16½	34,484	23,768	(1) 5,398 (2) 1,002 6,400	4,315 1,000 l. to Gen- eral District Rate; 1,000 l. to Depreciation Fund; balance carried for- ward.	19,335	203,469,000	178,135,100 13,691,100 191,826,200	40	5,050	827	The Return is for year ended 31st March 1890.

N A M E OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan.	7. (1.) Total Amount of Loan Repaid; (2.) Total Annu- ties Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each case down to 25th March 1890 (stated sepa- rately).	8. Maximu Price of Gas Autho- rised per 1,000 Cubic Feet
ENGLAND AND WALES—continued.								
SUFFOLK:								
Haverhill Local Board -	Local Government Board's Provisional (Gas) Orders Confirmation Act, 1885, c. 59.	District of Local Board.	£. 6,180	15 and 30 years.	£. 4,830 850 500 6,180	4 per cent. - - 3½ " " 3½ " "	(1) 349	5 6
WARWICKSHIRE:								
Birmingham Corporation	Birmingham Corporation Gas Act, 1875, c. 178. Birmingham Corporation (Consolidation) Act, 1893, c. 70.	Birmingham, Edgbaston, and part of Aston. <i>Beyond</i> — Part of Aston, Handsworth, Sutton Coldfield, Wednesbury, Darlaston, Harborne, Yardley, King's Norton, Olton (Solihull Parish), and Quinton (Halesowen Parish).	2,250,000 Less capitalised value of annuities created under the Act.	Extinction of annuities to be provided for in 85 years. Money borrowed before 1880, in 80 years from that date; money borrowed after that date, in 80 years from date of borrowing.	2,330,076 Including annuities calculated at 25 years' purchase.	£. Mortgages,— 110,423 at 4 p' cent. 700 " 3½ " 12,750 " 3 " 39,750 " 2½ " <i>Stock</i> — 534,611 at 3½ p' cent. <i>Annuities</i> — 1,357,671 at 4 p' cent.	(1) 209,717 (2) 65,054 (3) 9,723 284,494	4 -
Coventry Corporation -	Coventry Corporation (Gas Purchase) Act, 1884, c. 131.	Borough of Coventry <i>Beyond</i> — Stoke, Stivichall, Allesley, Foleshill, Coundon and Radford.	218,800	60 years -	198,420	3½, 3½ and 4½ per cent.	(3) 8,602	4 6 Outside, 5 6
Stratford-upon-Avon Corporation	Stratford-upon-Avon Corporation Act, 1879, c. 119.	Borough of Stratford-upon-Avon. <i>Beyond</i> — Old Stratford, Bishopston, Luddington, Bridgetown, Tiddington, and Alveston.	39,904	50 years from date of Act.	37,618	3½, 3½, 3½, and 4 per cent.	(1) 1,200 (2) 3,013 (3) 4,661 8,874	5 6
WILTSHIRE:								
Devizes Corporation -	Local Government Board's Provisional Orders Confirmation Act, 1867, c. 67.	Borough of Devizes -	12,000	7,000, in 1899 4,000, in 1906, 1,000, in 1908.	8,000 4,000 12,000	4½ per cent. - - 4½ " "	(1) 5,228	- -
Wilton Corporation -	Local Government Board's Provisional Orders Confirmation Act, 1888, c. 132.	Western district of Municipal Borough.	6,000	20 years -	5,500	3½ per cent. - -	(2) 216	5 -
WORCESTERSHIRE:								
Droitwich Urban Sanitary Authority	Local Government Board's Provisional Orders Confirmation Acts, 1878, c. 67, and 1886, c. 5.	Borough of Droitwich	6,000	30 years -	6,000	4½ per cent. - -	(1) 1,377	8 -
Evesham Corporation -	Evesham Improvement Act, 1824, c. 67. Local Government Board's Provisional Orders Confirmation Acts, 1877, c. 242, and 1887, c. 84.	Borough of Evesham	20,000 for various purposes, including gas undertaking.	30 years -	9,897 4,000 13,897	4½ per cent. - - 4 " "	(1) 3,130	4 2
Malvern Local Board -	Malvern Improvement Acts, 1861, c. 96, and 1888, c. 81.	Part of parish of Great Malvern. <i>Beyond</i> — Remainder of Great Malvern, Madresfield, Hanley Castle, Leigh, Mathon, and Cradley.	20,700	20 and 30 years	20,700	4 and 4½ per cent. -	(1) 16,899 (2) 76 (3) 3,945 19,720	6 6
Oldbury Local Board -	Oldbury Local Board of Health Act, 1876, c. 191. Local Government Board's Provisional Orders Confirmation (No. 6) Act, 1886, c. 128.	District of Oldbury -	81,222	60 years -	45,000 11,222 25,000 81,222	4½ per cent. - 4 " " 3½ " "	(1) 8,400 (2) 107 8,507	4 -

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Price charged at 25th March 1890 (if any):— Private Consumers, &c.; Public Lamps (if charged for).	Annual Charge for Meter Rent:— (1.) To Private Consumers, according to size of Meter in use; (2.) For Supply to Public Lamps.	Illuminating Power:— (1.) Number of Candles Prescribed; (2.) Number of Candles Supplied.	Total Receipts in respect of Gas Undertaking during Year ended 25 Mar. 1890.	Total Expenditure for Year ended 25 Mar. 1890 (exclusive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan: (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated separately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Carbonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890:— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS.
<i>s. d.</i>	<i>s. d.</i>		<i>£.</i>	<i>£.</i>	<i>£.</i>	<i>£.</i>							
(1) 5 - 2d., 5. and 10 cent., according to consumption. (2) 5 - 10 per cent.	From 2s. for 2-light meter to 1l. 8s. for 100-light meter.	15 16	1,810	1,336	(1) 183 (2) 96 279	95 Towards expenditure of additions to Works.	748	6,800,000	5,938,000 416,000 6,354,000	2	140	64	
(1) 2d. to 2s. 7d., according to consumption. (2) 2s. 5 per cent. (3) 1 1 5 per cent. if Local Authority maintains lamps, or at 2s. 3d. maintained by Corporation.	(1) Provided free of charge.	15 17-31	529,388	363,088	(1) 37,283 (2) 54,448 (3) 4,227 95,958	70,337 To City Improvement Rate, 41,649l.; to Reserve Fund, 13,688l.; to Sinking Fund, 15,000l.	890,128	3,846,185,000	3,838,239,900 193,502,500 3,581,742,400	532	54,998	In city, 7,851 Outside, 3,787 11,638	The Return is for year ended 31st December 1889.
main municipal authority. 2s. 9d.; suburbs 3s. to 3s. according to utility and district; large consumers, 1d., 2d., 3d. less according to consumption. 1. 11s. 7d. per lamp. 2. 3s. 4d., 3s. and 3s. 10d. 3. 10 per cent. 4. 7s. 6d. per lamp.	(1) 10 per cent. on cost of meter.	14 17½	41,288	29,408	(1) 1,737 (2) 6,200 (3) 1,381 9,318	2,560 To District Fund in relief of rates.	24,185	246,330,000	221,188,900 10,824,390 232,013,290	46	5,470	625	
(1) 2s. 4d., 3s. and 3s. 10d. (2) 10 per cent. (3) 7s. 6d. per lamp.	(1) From 2s. for 2-light meter to 1l. for 60-light meter.	14 16	7,304	5,082	(1) 826 (2) 435 (3) 439 1,700	522 400l. to General District Rate; Balance carried forward.	3,380	34,691,000	29,105,700 5,586,700 32,792,400	15½	1,155	232	
(1) 3 4 2s. 6d. per lamp, including expenses.	(1) From 4s. for 2-light meter to 10s. for 10-light meter. Larger sizes purchased by consumers.	14 15	4,364	3,542	(1) 304 (2) 414 718	104 Not stated.	2,535	24,238,900	17,331,250 3,785,000 21,119,250	6	586	161	
(1) 4 - 12d. 10s.	(1) 4s. and 6s. according to size.	16 17-78	1,025	987	(1) 43 (2) 44 87	- - -	435	4,818,800	3,354,400 225,000 3,579,400	2	103	52	
(1) 4 4 Dis. 10d. 10s. per lamp.	(1) 2, 3, and 5-light meters, 6s.; 10 to 20-light meters 10s. Larger sizes by arrangement.	14 17½	2,366	1,875	(1) 203 (2) 164 357	134 Not yet applied	899	9,066,500	6,287,600 2,034,400 8,322,000	5½	920	112	The Return is for year ended 31st March 1890.
under 25,000 cubic feet per annum, 4s. 2d.; over, 3s. 9d. (2) 3 -	(1) Up to 5-lights, 4s. Not exceeding 10-lights, 6s. (2) No charge.	Not prescribed. 17-82 supplied.	3,187	2,065	(1) 450 (2) 357 807	315 To reduction of losses in previous years.	1,525	13,911,000	11,279,400 1,861,415 13,140,815	6½	396	189	
(2) 4 -	Provided by consumers.	Not prescribed. 17-82 supplied.	7,019	4,092	(1) 193 (2) 20 (3) 288 471	2,456 To credit of General District Rate.	3,403	31,320,600	25,527,100 3,264,624 28,791,724	14	659	328	
(1) 2d. to 2s. 3d., according to consumption. (2) 5 per cent. (3) 7s. 13s. 6d. per lamp. (4) 5 per cent.	Provided free of charge.	15 16-5	11,221	6,464	(1) 3,164 (2) 1,289 4,453	324 Carried forward.	5,884	64,717,000	52,588,700 3,960,000 61,548,700	About 18	About 1,900	378	The Return is for year ended 31st December 1889.

NAME OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan.	7. (1.) Total Amount of Loan Repaid; (2.) Total Annu- ties Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each case down to 25th March 1890 (stated sepa- rately).	8. Maximum Price of Gas Autho- rised per 1,000 Cubic Feet.
ENGLAND AND WALES—continued.								
YORKSHIRE:			£.		£.		£.	s. d.
Batley Corporation	Dewsbury and Batley Corporations Gas Act, 1873, c. 159.	Borough of Batley - <i>Beyond</i> ,— Part of Upper Soot- hill.	220,000	60 years from 1873.	162,753	3½ per cent. - -	(1) 18,136 1,286 14,372	4 6
Beverley Corporation	Beverley Corporation Acts, 1804, c. 87, and 1828, c. 138. Provisional Order, dated 22 May 1851. Local Government Board's Provisional Orders Confirmation Act, 1880, c. 35.	Borough of Beverley -	9,500 6,900 5,000 21,400	60 years - 30 " 20 "	15,618	3½, 4, 4½, and 5 per cent.	(1) 5,866 (2) 735 6,601	-
Bingley Improvement Commissioners	Bingley Improvement Act, 1847, c. 288. Bingley Extension and Improvement Act, 1867, c. 84. Local Government Board's Provisional Orders Confirmation Act, 1876, c. 198. Bingley Water and Improvement Act, 1881, c. 84.	Parish of Bingley, including district of Commissioners Morton East and West, Harden, Mickletwaite, and township of Bingley.	50,000 10,000 60,000	40 years - 60 "	49,467	3¼ to 3½ per cent.	(1) 16,455 (2) 1,701 18,156	4 6 5 6 Without Improvement District.
Birstal Local Board	Birstal Local Board Act 1872, c. 73. Local Government Board's Provisional Orders Confirmation (No. 6) Act, 1887, c. 111.	District of Local Board.	42,600	30 and 55 years.	41,500	3½, 3¾, 4, 4½, and 37. 16 s. 8 d. per cent.	(1) 5,790 (2) 6,510 12,300	4 6
Bradford Corporation	Bradford Corporation Gas and Improvement Act, 1871, c. 94. Bradford Improvement Act, 1873, c. 167. Bradford Waterworks and Improvement Act, 1875, c. 80. Local Government Board's Provisional Orders Confirmation (No. 4) Act, 1884, c. 210. Bradford Waterworks and Improvement Act, 1886, c. 124.	Bradford, Great Horton, Little Horton, Bowling, Manningham, and Bolton.	670,000	From 10 to 100 years.	598,830	3¼ to 4½ per cent. Average 3.879 per cent.	(1) 90,637 (2) 433 91,070	4 -
Brighouse Local Board	Brighouse Local Board Act, 1846, c. 385. Local Government Board's Provisional Orders Confirmation (No. 8) Act, 1884, c. 215.	District of Local Board, and 300 yards beyond in all directions.	9,000 5,000 24,000	Year 1896 - 30 years.	24,000	3½, 4, and 4½ per cent.	(1) 8,559	5 -
Cleckheaton Local Board	Cleckheaton Local Board Act, 1870, c. 69. Local Government Board's Provisional Orders Confirmation (No. 4) Act, 1888, c. 62.	Township of Cleckheaton, except Hamlets of Oakenshaw and Scholes. <i>Beyond</i> ,— Portions of Gomersal, Hunsworth, and Liversedge.	40,000 9,500 2,500 52,000	55 years from date of Act. 30 years - 50 "	52,000	3½, 3¾, 3½, and 3½ per cent.	(1) 7,570 (2) 4,434 12,004	4 6
Dewsbury Corporation	Dewsbury and Batley Gas Act, 1861, c. 94. Dewsbury and Batley Corporations Gas Act, 1873, c. 169.	Borough of Dewsbury <i>Beyond</i> ,— Parts of Thornhill, Soothill Nether, and Soothill Upper.	230,000	45 and 60 years	226,283	3¼ to 4½ per cent. -	(1) 19,890 (2) 10,356 30,246	4 6
Halifax Corporation	Halifax Gas Act, 1855, c. 144. Provisional Order under the Public Health Supplemental Act, 1856, c. 28. Halifax Park and Improvement Act, 1868, c. 91. Halifax Extension and Improvement Act, 1868, c. 140. Halifax Corporation, Waterworks, and Improvement Act, 1868, c. 127. Halifax Water and Gas Extension Acts, 1870, c. 95, and 1876, c. 234. Halifax Corporation Act, 1882, c. 234.	Borough of Halifax - <i>Beyond</i> ,— Portions of Ovenden, Northowram, Clayton, Hipperholme - Brighouse, Southowram, Skircoat, and Warley.	250,000 75,000 1,000 326,000	50 years from 1870. 50 years from 1868. 60 years from date of borrowing.	250,000 63,319 313,319	Average 3 l. 6 s. 8 d. per cent.	(1) 52,694	4 -

IN THE UNITED KINGDOM BELONGING TO LOCAL AUTHORITIES.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	
Actual Price Charged at 25th March 1890 (stating Dis- count, if any) :-	Annual Charge for Meter Rent :-	Illuminat- ing Power :-	Total Receipts in respect of Gas	Total Expendi- ture for Year ended 25 Mar. 1890 (exclu- sive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed in Sinking Fund; During Year ended 25 March 1890 (stated se- parately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan and other Items in Column 14, and how applied.	Number of Tons of Coal Car- bonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890:— (1.) Private Consumers. &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Con- sumers at 25 Mar. 1890 (calcu- lated accord- ing to Number of Ac- counts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS.
s. d.	s. d.		£.	£.	£.	£.							
1 (1) 3 5 Dis. 5 d. Upper Soothill, 3 s. 8 d. Dis. 5 d. (2) Batley, 1 s. 6 d.; Upper Soothill, 8 s.	(1) From 2 s. for 2-light meter to 1 l. 15 s. for 100- light meter. (2) For supply to Public Lamps.	14 17 75	22,780	11,369	(1) 5,205 (2) 1,234 6,439	4,922 2,000 l. to Bo- rough Fund; 1,600 l. to Depreciation Fund.	13,600	130,538,000	112,631,000 12,225,000 124,856,000	42½ Esti- mated, 4	5,690	716 Upper Soothill, 74 790	The Retu- year en- June 1
2 (1) 2 9 Dis. 5 d. (2) 4 d. in the £. from the General District Rate.	(1) 4 - Special meters, 10 per cent. on cost. 16 supplied.	Not pre- scribed. 16 supplied.	8,514	7,514	(1) 622 (2) 764 (3) 253 1,659	—	4,469	47,229,400	35,564,900 5,644,200 41,209,100	Nearly 27	1,234	345	The info- in Col- to 21 year en- Decem
3 (1) (2) 3 - Dis. 15 to 20 per cent., according to consumption.	(1) From 2 s. for 2-light meter to 1 l. 15 s. for 100- light meter. (2) Meters in out- side district pro- vided by Local Authorities.	14 16 94	10,995	7,009	(1) 1,205 (2) 1,531 2,738	1,260 To be applied in renewal of Gas plant.	6,122	61,532,600	51,164,700 4,725,500 55,890,200	About 8	3,353	497	
4 (1) (2) 4 6 Dis. 1 s. 3 d.	(1) For 2 or 3-light meter, 2 s.; other meters provided by consumers.	14 18½	3,333	1,879	(1) 1,383 (2) 474 1,857	- - -	1,927	18,925,000	14,651,700 2,313,000 16,964,700		971	191	
5 (1) 2 3 Dis. 2½ to 12½ per cent., according to consumption. (2) Free of charge.	(1) 7½ per cent. on cost of meter. 18½	15 18½	193,910	141,779	(1) 19,436 (2) 8,296 Income Tax on gross profit, 1,580 29,312	22,819 To Borough Fund in aid of rates.	139,412	1,420,086,000	1,235,970,400 119,183,200 1,355,163,600	242	49,600	6,803 free of charge.	The Retu- year en- Decem
6 (1) 2 6 Dis. 6 d. (2) 1 6	(1) From 2 s. 8 d. for 2-light meter to 2 l. 10 s. for 100- light meter. (2) No charge.	15 19	10,713	8,198	(1) 634 (2) 668 1,302	1,213 450 l. to General District Rate; remainder for extension of works and plant.	7,245	66,673,500	67,889,900 6,613,800 64,403,700	11½	2,400	293	
7 (1) 3 - Dis. 10 per cent. (2) Free of charge.	(1) 2 and 3-light meters, 2 s.; 5-light, 4 s.; larger sizes, 10 per cent. on cost of meter.	14 17½	9,581	6,104	(1) 1,482 (2) 940 2,422	1,055 In relief of rates.	6,208	64,568,000	54,619,000 3,215,000 57,834,000	16	2,038	258 of which 233 were supplied free of charge.	
8 (1) 3 - Dis. 2½ and 5 per cent., according to consumption. (2) Dewsbury free of charge; Thorn- hill, Soothill Ne- ther and Upper, 3 s. Dis. 2½ and 5 per cent.	(1) Wet meters from 2 s. for 2-light meter to 3 l. 10 s. for 250- light meter. Dry meters from 2 s. 6 d. for 2-light meter to 3 l. 10 s. for 250- light meter.	14 18 63	26,841	16,177	(1) 7,244 (2) 1,929 9,173	1,491 In aid of rates.	16,108	173,921,000	142,499,700 12,185,824 154,685,024	48½	6,978	719 free of charge, 287 charged for.	The Retu- year en- Decem
9 (1) (2) 1 11 Dis. 8½ to 12½ per cent., according to consumption.	(1) From 2 s. 8 d. for 2-light meter to 2 l. 18 s. for 150- light meter. (2) 2-light meters 2 s. 8 d. each.	14 18 68	62,313	48,729	(1) 7,997 (2) 3,971 11,968	1,616 In aid of rates.	53,605	556,761,000	472,162,300 31,658,600 503,810,900	120	20,500	2,432	The Retu- year en- Decem

RETURN RELATING TO ALL AUTHORISED GAS UNDERTAKINGS

	1.	2.	3.	4.	5.	6.	7.	8.
NAME OF LOCAL AUTHORITY.	Acts of Parliament or Provisional Orders.	Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	Period within which Loan is to be Repaid and Annuities Redeemed.	Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	Rate of Interest Paid on Loan.	(1.) Total Amount of Loan Repaid; (2.) Total Annu- ties Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each case down to 25th March 1890 (stated sepa- rately).	Maximum Price of Gas Autho- rised, per 1,000 Cubic Feet.
ENGLAND AND WALES—continued.								
YORKSHIRE—continued.			£.		£.		£.	s. d.
Haworth Local Board	Haworth Local Board of Health Act, 1873, c. 107. Local Government Board's Provisional Orders Confirmation Act, 1880, c. 178.	District of Local Board. Beyond,— Part of Districts of Oxenhope, and Oakworth Local Boards.	20,000	40 years	18,169	3½ to 4 per cent.	(1) 8,848 (2) 4,173 8,021	5 6 6 6 Beyond Local Board's District.
Huddersfield Corporation	Huddersfield Improvement Acts, 1871, c. 151, 1876, c. 100, and 1880, c. 99.	Borough of Huddersfield. Beyond,— Parts of Fixby, South Crosland, Kirkheaton, and Linthwaite.	254,795	60 years	254,795	Average, 37. 10 s. per cent.	(1) 7,600 (2) 23,240 30,840	4 6 2
Keighley Corporation	Keighley Improvement Act, 1824, c. 123. Provisional Order under the Public Health Supplemental Act, 1855, c. 125. Keighley Waterworks Extension and Improvement Act, 1869, c. 129. Local Government Board's Provisional Orders Confirmation Acts, 1873, c. 75. and 1879, c. 88.	Borough of Keighley Beyond,— Remainder of Parish of Keighley and portions of townships of Bingley and Morton.	69,091	50 years	69,000	3½ and 3¼ per cent.	(1) 10,068 (2) 1,205 11,271	5 - 6 - Outside Borough.
Knaresborough Improvement Commissioners	Knaresborough Improvement Commissioners Act, 1823, c. 55.	Town of Knaresborough.	5,000 For various purposes, including Gas Undertaking.	-	3,700 For gas undertaking.	3½ per cent.	(2) 200	- - 4
Leeds Corporation	Leeds Corporation Gas Act, 1870, c. 56 and 98. Leeds Improvement Act, 1877, c. 178. Acts Incorporated:— Leeds Gas Light Company's Acts, 1853 and 1863, and Leeds New Gas Company's Acts, 1854, 1862, and 1868. Local Government Board's Provisional Orders Confirmation (No. 10) Act, 1883, c. 99.	Borough of Leeds Beyond,— Roundhay, Adel-cum-Beccup, Shadwell, and Rothwell.	1,250,000	60 years from 1877.	1,060,963	3 to 4½ per cent.	(1) 120,763 (2) 67,790 188,563	3 9 5
Marsden Local Board	Local Government Board's Provisional Orders Confirmation (Gas) Act, 1886, c. 6.	District of Local Board.	5,200	30 years	5,200	3½ per cent.	(1) 550	5 6 6
Meltham Urban Sanitary Authority.	Local Government Board's Provisional Orders Confirmation (Gas) Act, 1887, c. 83.	Boundaries of District, with the exception of Brook Bros, excepted area for private purposes.	8,000 Borrowed with sanction of Local Government Board.	10, 15, and 30 years.	8,000	3½ per cent.	(1) 403	5 - 7
Middlesbrough Corporation.	Middlesbrough Improvement Acts:— 1856, c. 77; 1866, c. 140; 1868, c. 143; 1874, c. 108; 1877, c. 30.	Borough of Middlesbrough. Beyond,— Townships of Linthorpe, Marton,* Ormesby,* and Normanby.*	173,316	60 years from date of borrowing.	145,803	Average about 3½ per cent.	(2) 32,800 (3) 14,370 47,170	- - 8
Ripon Corporation	City of Ripon Act, 1865, c. 126.	Part of the townships of Ripon and Aismundby-with-Bondgate, situate in the City of Ripon. Beyond,— Remainder of above townships, and also the townships of Sharow, Hutton Conyers, Copt Hewick, Bridge Hewick, Whitcliffe-with-Thorpe, Bishopton, Studley Roger, Studley Royal, Clothholme, and North Stainley, with Slensingford, in the West and North Ridings of the County of York.	18,000	30 years	17,525	3, 3½, 3¾, 3½, and 4 per cent.	(1) 5,335	5 6 9

IN THE UNITED KINGDOM BELONGING TO LOCAL AUTHORITIES.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Actual Price Charged at 25th March 1890 (stating Discount, if any):—	Annual Charge for Meter Rent:—	Illuminating Power:—	Total Receipts in respect of Gas Undertaking during Year ended 25 Mar. 1890.	Total Expenditure for Year ended 25 Mar. 1890 (exclusive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated separately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Carbonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890:— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS
(1.) Private Consumers, &c.; (2.) Public Lamps (if charged for).	(1.) To Private Consumers, according to size of Meter in use; (2.) For supply to Public Lamps.	(1.) Number of Candles Prescribed; during Year ended 25 Mar. 1890. (2.) Number of Candles Supplied.											
<i>s. d.</i> (1) 3 3 3 6 Beyond. Dis. 5 to 30 per cent., according to consumption. (2) 2 l. per lamp. Outside district, 3 6	Provided by consumers.	14 17	£. 3,072	£. 3,062	(1) 563 (5) 692 1,255	£. Loss 1,245	1,600	14,500,000	11,516,500 2,472,100 13,988,600	10	1,500	233	
(1) 2 9 2 s. for manufacturing and cooking purposes. Dis. 5 per cent. (2) From 2 l. to 8 l. 6 s. per lamp.	(1) From 1 s. 6 d. to 3 l. 15 s. according to size.	14 20 4	78,027	53,907	(1) 9,498 (5) 1,124 10,622	8,498 To Borough Fund in reduction of Borough Rate.	43,379	472,488,000	393,323,000* 47,645,000 440,968,000	100 1/2	16,350	2,300	The Return year ended December 1890. * Including 15,948,000 feet for manufacturing cooking purposes.
(1) 2 6 2 7 Outside. Dis. 5 to 10 per cent., according to consumption. (2) 2 l. per lamp, including lighting, extinguishing, repairing, lamps, &c.	(1) 10 per cent. on cost of meter, including keeping in order.	14 18	26,791	15,503	(1) 2,483 (5) 1,205 3,688	7,600 582 l., Fire Brigade Account; 3,000 l., Water-works Account; 4,014 l., Gas Works Reserve Fund; 4 l., specification of patents.	18,336	177,898,000	157,055,000 12,916,000 169,971,000	45*	8,540	814	The Return year ended June 1891. * Estimated.
(1) 2 6 (2) 200 l. for gas, lighting, cleaning, and repairing, &c.	(1) 3 s. for 2 and 3-light meters, and 4 s. for 5-light meter.	Not prescribed. 18 supplied.	2,250	1,895	(1) 128 (5) 100 228	127 Towards general expenses.	1,520	15,385,000	10,938,000 1,269,400 12,207,400	3	500	138 Ten free of charge.	
(1) 1 10 Dis. 2 1/2 and 5 per cent. according to date of payment. (2) 1 s. 10 d. per 1,000 cubic feet estimated to be consumed. Dis. 5 per cent.	(1) From 2 s. for 2 and 3-light meters to 4 l. for 600-light meter.	16 17 supplied as tested by 15-hole Argand burner. 19 supplied as tested by 24-hole Argand burner.	247,591	198,914	(1) 40,411 (5) 9,470 49,881	796 In reduction of previous deficiency.	232,067	2,296,934,600	1,891,729,200 117,282,200 2,009,011,400	About 686	About 72,900	About 8,420	The Return year ended December 1890.
(1) (2) 3 4 (1) (2) 3 9 Dis. 2 1/2, 3 1/2, and 5 per cent. according to consumption.	(1) From 2 s. to 12 s., according to size. (1) From 2 s. for 2-light meter to 1 l. for 50-light meter. (2) 2 s. (2-light).	15 18 15 No test made.	1,514	1,080	(1) 164 (5) 200 364	70 Carried forward	920	8,301,600	6,657,300 672,000 7,329,300	6 1/2	300	50	
(1) 2 10 Dis. 10 d. (2) 2 - Exclusive of cleaning, lighting, and all necessary repairs.	(1) Provided free of charge.	14 16	34,198	22,443	(1) 3,809 (5) 1,561 5,370	6,383 In aid of rates.	28,885	288,421,000	236,080,000 24,880,000 260,960,000	About 4	5,800	1,250	* Not yet supplied. The Return year ended June 1891.
(1) 3 6 Dis. 5 per cent. Dis. 10 per cent. for heating, cooking, and engine purposes. (2) 2 l. 5 s. per lamp for ordinary lamps, and 3 l. for Bray's patent lamps. Dis. 5 per cent.	(1) 2 s. each	14 16 5	4,877	3,347	(1) 309 (5) 637 946	384 375 l. in reduction of balance due to treasurer.	2,448	24,427,700	18,688,800 8,143,166 21,832,966	14 1/2	777	200	

RETURN RELATING TO ALL AUTHORISED GAS UNDERTAKINGS

NAME OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan.	7. (1.) Total Amount of Loan Repaid; (2.) Total Annu- ties Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each case down to 25th March 1890 (stated sepa- rately).	8. Maximum Price of Gas Autho- rised, per 1,000 Cubic Feet.	
ENGLAND AND WALES—continued.									
YORKSHIRE—continued.									
Rotherham Corporation	Rotherham and Kim- berworth Local Board Act, 1870, c. 134. Rotherham Corpora- tion Act, 1882, c. 237.	Rotherham, Kimber- worth, and parts of Brinsworth, Whis- ton, and Greas- brough. <i>Beyond.</i> — Parts of Brinsworth, Greasbrough, and Whiston.	£. 120,000	60 years -	£. 92,250	4 per cent. - -	£. (1) 6,000 (2) 5,890 11,890	3 3 Under 44,500 cubic feet per annum. 8 - Above.	1
Ilkden Local Board	Local Government Board's Provisional Orders Confirmation Act, 1877, c. 73.	Township of Ilkden	3,000	20 years -	3,000	4 per cent. - -	(1) 1,500	6 -	2
Sowerby Bridge Local Board	Sowerby Bridge Gas Act, 1861, c. 80. Sowerby Bridge Gas and Water Act, 1863, c. 52. Local Government Board's Provisional Orders Confirmation (No. 8) Act, 1884, c. 215.	Parts of Warley, Skir- coat, Sowerby, and Norland. <i>Beyond.</i> — Parts of Sowerby, Warley, Skircoat, Norland, Barkisland, Rishworth, Soyland, and Midgley.	62,000 20,000 82,000	40 years - 30 "	61,907 11,000 72,907	3½ per cent. - - 3½ "	(1) 30,082 (2) 742 30,824	4 2 5 - Out dist- ricts.	3
Wombwell Local Board	Wombwell Local Board (Gas) Act, 1879, c. 124.	Townships of Womb- well and Darfield.	2,000 12,000 14,000	20 years - 30 "	14,000	4½ per cent. - -	(1) 3,085	5 10 Womb well. 6 3 Darfield.	4
TOTAL, ENGLAND AND WALES - - -			20,063,888	- -	17,504,449	- - -	2,974,023	- -	5
SCOTLAND.									
ABERDEENSHIRE:									
Aberdeen Corporation	Aberdeen Municipality Extension Act, 1871, c. 141. Aberdeen Corporation Act, 1881, c. 73.	Aberdeen - - - <i>Beyond.</i> — Old Machar, Banchory, Devenick, Newhills, Dyce, Peterculter, and Nigg.	80,000 Annuities capital- ised at 25 years' purchase, 162,500 242,500	50 years - Not less than 50 l. yearly to be ap- plied for re- demption of annuities.	231,637	3½ per cent. - -	(1) 22,619 (2) 24,426 (3) 23 47,068	- -	6
Peterhead Gas Commis- sioners	Burghs Gas Supply (Scotland) Act, 1876, c. 49.	Burgh of Peterhead	16,802	40 years -	16,802	4 per cent. - -	(3) 1,734	- -	7
ARGYLSHIRE:									
Campbeltown Corpora- tion	Campbeltown Burghs and Harbour Act, 1876, c. 167.	Burgh of Campbel- town.	12,000	70 years from 1875.	9,780	4 per cent. - -	(3) 579	10 -	8
AYRSHIRE:									
Ardrossan Police Com- missioners.	Ardrossan Gas and Water Act, 1886, c. 98.	Burgh of Ardrossan <i>Beyond.</i> — Rest of parish of Ardrossan, except Burgh of Saltcoats.	No limit, 14,233 l. has been bor- rowed.	15 and 60 years from 15 May 1887.	14,233	4 per cent. - -	(1) 501	5 3	9
Kilmarnock Corporation	Kilmarnock Gas Light Acts, 1845, c. 17 and 19; 1855, c. 55. Kilmarnock Municipal Extension and Im- provement Act, 1871, c. 71.	Burgh of Kilmarnock <i>Beyond.</i> — Parishes of Kilmar- nock, Riccarton, and Kilmaurs.	50,000	After expira- tion of three years from date of Act, 1 per cent.; after eight years, 1½ per cent. on am-unt bor- rowed to be set aside per annum.	44,950	3½ and 4 per cent. -	(1) 14,925	6 -	10
CLACKMANNANSHIRE:									
Alloa Burgh Commis- sioners.	Burghs Gas Supply (Scotland) Act, 1876, c. 49	Burgh of Alloa - - <i>Beyond.</i> — Cambus, Clackman- nan, Sauchie, and Kennet House.	26,200	40 years -	26,200	4½ per cent. - -	(1) 8,700	- -	11

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Annual Price charged at 25th March 1890 (including Discount, if any) :- Private Consumers, &c.; Public Lamps (if charged for).	Annual Charge for Meter Rent :- (1.) To Private Consumers, according to size of Meter in use; (2.) For supply to Public Lamps.	Illuminating Power :- (1.) Number of Candles Prescribed; (2.) Number of Candles Supplied.	Total Receipts in respect of Gas Undertaking during Year ended 25 Mar. 1890.	Total Expenditure for Year ended 25 Mar. 1890 (exclusive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated separately).	Amount of Net Profit, if any, realised for Year ended 25 March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Carbonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890 :- (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS
<i>s. d.</i> 2 s. 3 d., 2 s. 6 d., and 2 s. 9 d. Free of charge.	(1) From 2 s. for 2-light meter to 2 l. 8 s. for 200-light meter.	16 16-99	24,108	16,589	(1) 3,314 (2) 791 4,105	3,414 To following funds: District Fund, 750 l.; Markets, 647 l.; Free Library, 250 l.; Contingency Fund, 1,767 l.	15,712	147,804,000	114,559,800 17,770,200 132,330,000	37	3,307	321 Gas supplied to 870 lamps in borough free of charge.	
(1) 5 - 2 s. 25 per cent. 2 l. per lamp.	(1) From 2 s. for 2-light meter to 8 s. for 20-light meter. Larger sizes in proportion.	- -	1,417	1,104	(1) 69 (2) 250 319	- -	-	7,336,000 Bought from Kildwick Parish Gas Company.	7,268,800 67,200 7,336,000	2½	382	63 Gas is not made by the Local Board, but bought in bulk from the Kildwick Parish Gas Company.	
(1) 2 6 ent districts. 2 s. 4 d., 3 s. 4 d., 4 s. 4 d., 7 d. 10 to 15 per cent., according to consumption. No charge.	(1) From 3 s. for 2-light meter to 8 s. for 10-light meter. Larger sizes to be purchased.	12 18-42	16,059	11,917	(1) 1,554 (2) 2,011 3,565	577 Carried forward.	8,808	83,981,000	74,725,800 3,986,100 78,711,900	19	4,300	253 Free of charge.	
3 s. 3 d. to 4 s., according to consumption. No charge.	(1) From 2 s. for 2-light meter to 2 l. for 160-light meter.	14 15	1,256	873	(1) 476 (2) 385 861	- -	1,297	10,011,000	5,589,400 900,000 6,489,400	8	266	100 Free of charge.	
- - -	- - -	- -	3,943,396	2,769,299	765,628	434,153	2,638,265	26,414,532,330	24,334,094,853 22,385,259,097 1,948,835,756	6,093½	770,035	126,228	
(2) 3 6 1 d. to 6 d., according to consumption.	(1) 1 s. to 4 l., according to size.	20 27 to 28	61,422	46,416	(1) 1,742 (2) 5,590 (3) 3,350 (4) 4,361 (5) 23 15,066	940 Carried forward.	31,618	327,154,000	278,704,500 17,772,200 296,476,700	101	24,219	3,192 The Return is year ended 30 September 1889.	
(2) 5 10 5 s. per cent.	(1) 10 per cent. on cost of meter.	14 25	4,300	3,014	(1) 684 (2) 468 Arrears written off 90 1,232	54 In reduction of debit balance of net revenue account.	1,517	15,118,400	11,444,375 1,967,325 13,411,700	9	1,250	460 The Return is year ended 1 May 1890.	
(2) 4 7	Provided free of charge.	20 27	3,005	2,502	(1) 335 (2) 61 386	117 For depreciation.	1,676	15,766,000	11,320,000 1,799,000 13,119,000	8	1,700	211 The Return is year ended 3 August 1889.	
(1) 4 2 1 l. 10 s. per mp.	(1) 2 -	20 24-5	2,008	1,362	(1) 517 (2) 173 690	- -	1,144	10,450,000	8,017,300 1,107,000 9,124,300	4½	856	123 The Return is year ended 1 May 1890.	
(2) 3 6½	(1) 5 per cent. on cost. (2) No charge.	24 26½	11,510	7,773	(1) 1,972 (2) 3,000 4,272	- -	7,032	67,270,900	54,824,400 3,624,280 58,448,680	28	5,238	719 The Return is year ended 1 June 1889.	
(2) 3 4 1 l. 2 s. to 7½ per cent.	(1) 10 per cent. on cost of meter.	14 27	6,344	4,378	(1) 794 (2) 770 (3) 625 2,189	- -	3,640	32,755,700	23,472,100 2,123,900 30,596,000	15	2,000	242 Alloa. 23 Cambus. 365	The Return is year ended 1 May 1890.

NAME OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan.	7. (1.) Total Amount of Loan Repaid; (2.) Total Annuities Redeemed; (3.) Total Amount placed to Sinking Fund, ex- clusive of (1) and (2); In each case down to 25th March 1890 (stated sepa- rately).	8. Maximum Price of Gas Autho- rised, per 1,000 Cubic Feet.
SCOTLAND—continued.								
DUMBARTONSHIRE:								
Dumbarton Corporation	Dumbarton Corpora- tion Gas Works, Fier, &c. Act, 1873, c. 184.	Burgh of Dumbarton, and parishes of Dumbarton, Old Kil- patrick, and Cardross.	£. 16,000 Annuities, 13,500 28,500	- -	£. 23,850	4 and 5 per cent. -	(2) 2,324	6 -
Kirkintilloch Police Com- missioners	Burghs Gas Supply (Scotland) Act, 1876, c. 49.	Burgh of Kirkintilloch <i>Beyond</i> — South Lenzie District.	20,000	40 years -	16,000 4,000 20,000	4½ per cent. - 4 "	(1) 4,800 (2) 700 5,500	Gas rate to be fixed so as to meet all necessary charges.
DUMFRIES-SHIRE:								
Dumfries Gas Commis- sioners	Burghs Gas Supply (Scotland) Act, 1876, c. 49.	Burgh of Dumfries - <i>Beyond</i> — Burgh of Maxwell- town and suburbs.	25,000 4,000 4,000 33,000	40 years - 13 " 30 "	29,000 4,000 33,000	4½ per cent. - 4 "	(1) 7,762	- -
ELGIN:								
Elgin Gas Commissioners	Burghs Gas Supply (Scotland) Act, 1876, c. 49.	Elgin and Bishopmill <i>Beyond</i> — New Elgin, Linkwood, and Ashgrove.	16,000	20 years -	16,000	4½ per cent. -	(1) 2,400	- -
FIFESHIRE:								
Burntisland Corporation	Burghs Gas Supply (Scotland) Act, 1876, c. 49.	Parliamentary Burgh of Burntisland.	9,160	- -	9,160	4 per cent. -	(2) 2,006	- -
FORFARSHIRE:								
Arbroath Corporation	Arbroath Corporation Gas Act, 1871, c. 93.	Parliamentary Burgh of Arbroath.	20,000	- -	13,850 Annuities, 20,000 33,850	4½ per cent. -	(1) 3,050 (2) 4,072 1,020 8,142	5 10
Broughty Ferry Police Commissioners	Broughty Ferry Com- missioners Gas Act, 1870, c. 14. General Police and Improvement (Scot- land) Act, 1862, Order Confirmation (Broughty Ferry) Act, 1880, c. 39.	Burgh of Broughty Ferry. <i>Beyond</i> — Barnhill and Balunie- field.	10,368 Annuities capital- ised at 24½ years' purchase, 11,270 21,628	- -	21,628	3½ per cent. -	(1) 3,888 (2) 1,483 (3) 3,000 8,371	- -
Dundee Gas Commis- sioners	Dundee Gas Act, 1868, c. 94. Dundee Gas Amend- ment Act, 1872, c. 17. Dundee Gas (Addi- tional Powers) Act, 1877, c. 43. Dundee Gas (Deben- ture Stock) Act, 1882, c. 184.	Burgh of Dundee, re- mainder of Parish of Dundee, and the united parishes of Liff, Logie, Benvie, and Invergowrie. <i>Beyond</i> — United parishes of Mains and Strath- martine, not includ- ing any part of Burgh of Broughty Ferry.	200,000 Annuities capital- ised at 25 years' purchase, 216,563 416,563	- -	178,157 Annuities, 216,563 394,720	Greater portion at 3½ per cent. -	(1) 16,650 (2) 24,370 (3) 45,377 86,397	- -
Forfar Corporation	Forfar Gas Act, 1871, c. 102. Forfar Gas Amend- ment Confirmation Act, 1880, c. 176.	Burgh of Forfar - <i>Beyond</i> — Parishes of Forfar, Glamis, Kinnettles, Kirkmuir, Rescobie, Dunnichen, and In- verarity.	5,000 4,000 Annuities capital- ised, 16,187 24,187	No time specified.	5,000 Annuities, 16,187 20,187	3½ per cent. -	(2) 2,691 (3) 2,075 4,766	- -
HADDINGTON-SHIRE:								
Dunbar Gas Commis- sioners	Burghs Gas Supply (Scotland) Act, 1876, c. 49.	Burgh of Dunbar -	7,000	40 years -	7,000	4 per cent. -	(1) 350	- -
INVERNESS-SHIRE:								
Inverness Police Com- missioners	Inverness Water and Gas Act, 1875, c. 89. General Police and Improvement (Scot- land) Act, 1882, Order Confirmation (Inverness) Act, 1879, c. 4.	Burgh of Inverness - <i>Beyond</i> — Parish of Inverness.	45,000	50 years -	40,360	4 per cent. -	(1) 1,750 (2) 3,961 5,711	8 4

IN THE UNITED KINGDOM BELONGING TO LOCAL AUTHORITIES.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Actual Price Charged at 25th March 1890 (stating Dis- count, if any):—	Annual Charge for Meter Rent :—	Illuminat- ing Power :—	Total Receipts in respect of Gas Under- taking during Year ended 25 Mar. 1890.	Total Expendi- ture for Year ended 25 Mar. 1890 (exclu- sive of Interest on Loan and other Items in Column 14).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities. (5.) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated se- parately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Car- bonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890 :— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Con- sumers at 25 Mar. 1890 (calcu- lated accord- ing to Number of Ac- counts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	ITEM.
(1) Private Con- sumers, &c.; (2) Public Lamps (if charged for).	(1.) To Private Consumers, ac- cording to size of Meter in use; (2.) For supply to Public Lamps.	(1.) Number of Candles Pre- scribed; (2.) Number of Candles Sup- plied.											
<i>s. d.</i>			<i>£.</i>	<i>£.</i>	<i>£.</i>	<i>£.</i>							
(1) 3 6 (2) 3 -	Provided free of charge.	20 26	7,072	4,397	(1) 440 (2) 417 (3) 266 1,123	1,552 Gas undertak- ing, 1,252 l.; common good of burgh, 300 l.	3,868	38,857,100	33,333,000 1,900,000 35,233,000	About 10	2,900	222	The Retu- year en- August
(1) (2) 4 2	(1) (2) 2 s. each	14 28	4,713	2 862	(1) 617 (2) 400 (3) 100 Depreciation and Renewal Fund 490 1,607	244 Carried forward.	2,539	24,563,200	18,542,200 920,700 19,462,900	14	1,229	818	The Retu- year en- May 18
(1) (2) 3 9 Dis. 2½ per cent. on 20 l. per annum. Dis. 5 per cent. to large consum- ers and for public lamps.	Meters provided free of charge up to five lights. Meters above that size provided by consumers.	14 27	9,579	7,277	(1) 1,093 (2) 956 2,049	253 Carried forward.	5,015	52,606,100	42,483,000 8,406,925 46,889,925	23	3,010	396	The Retu- year en- May 18
(1) (2) 5 - Dis. 5 per cent. Dis. 10 per cent. to consumers of 800,000 cubic feet per annum. (3) 12 s. 6 d. and 18 s. 9 d. per lamp. 31 2 s. 6 d. Bray lamps.	(1) 2 s. and 3 s. (2) 3 -	14 27	4,418	3,295	(1) 607 (2) 400 1,007	116 Not stated.	1,600	16,000,000	12,341,700 996,800 13,338,500	14	1,400	170	The Retu- year en- May 18
(1) 5 - Dis. 5 per cent. Dis. 10 per cent. to consumers of 800,000 cubic feet per annum. (3) 12 s. 6 d. and 18 s. 9 d. per lamp. 31 2 s. 6 d. Bray lamps.	(1) 2 -	14 27	2,721	1,851	(1) 501 (2) 187 688	182 Towards deficit on former ac- counts.	1,200	11,500,000	8,998,550 2,500,000 11,498,550	5	1,115	151	The Retu- year en- May 18
(1) (2) 4 3 Dis. 1 d.	(1) 1 s. each	25 26-75	9,115	7,041	(1) 391 (2) 1,365 (3) 300 2,056	18	4,293	43,703,300	36,002,600 3,343,400 39,346,000	24	4,973	480	The Retu- year en- May 18
(1) 4 2 Dis. 5 per cent. (2) No charge.	No charge - -	18 28	5,271	3,920	(1) 394 (2) 436 (3) 175 1,005	346 Purchase of photometer, &c.	2,469	26,985,000	23,205,750 2,065,485 25,291,235	17	2,103	470	The Retu- year en- May 18
(1) 3 6 Dis. 5 per cent. (2) 3 4	(1) 1 s. 6 d. and upwards, accord- ing to size.	18 26 to 27	75,415	53,501	(1) 6,657 (2) 7,745 (3) 7,500 21,902	12 In part pay- ment of defi- ciency in previous year.	41,031	421,611,800	360,448,200 27,068,700 387,516,900	About 11½	31,179	4,554	The Retu- year en- April 18
(1) (2) 4 1 Dis. 5 per cent.	Provided free of charge.	18 25 to 27	5,730	3,938	(1) 175 (2) 657 (3) 270 1,002	790 Applied to re- duction of price of gas for ensuing year.	2,550	24,695,000	21,470,400 1,060,200 22,530,600	About 11½	3,000	275	The Retu- year en- June 18
(1) 5 10 (2) 12 s. per lamp.	Provided by con- sumers.	14 30	1,506	970	(1) 273 (2) 175 448	88 Not stated.	541	5,298,100	5,166,500 81,400 5,197,900	4½	650	145	The Retu- year en- May 18
(1) (2) 4 2	Provided free of charge.	20 27	8,994	6,886	(1) 1,662 (2) 419 2,081	27 Not stated.	4,356	43,560,000	34,965,000 2,395,000 37,360,000	33	2,179	406	The Retu- year en- May 18

NAME OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan and Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan.	7. (1.) Total Amount of Loan Repaid; (2.) Total Annu- ties Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each case down to 25th March 1890 (stated sepa- rately).	8. Maximum Price of Gas Autho- rised, per 1,000 Cubic Feet.
SCOTLAND—continued.								
LANARKSHIRE:								
Glasgow Corporation	Glasgow Corporation Gas Acts, 1869, c. 58; 1871, c. 35; 1873, c. 148; 1882, c. 190.	City of Glasgow - <i>Beyond.</i> — Suburbs of Glasgow in the parishes of Barony, Govan, Cathcart, Eastwood, Rutherglen, Old Monkland, New Kilpatrick, Renfrew, and Old Kilpatrick.	£. 1,000,000 Annuities, 415,000 1,415,000	- -	£. 650,999 Annuities, 300,000 115,000 1,065,999	Average, 3 <i>l</i> . 9 <i>s</i> . per cent. 9 per cent. 6½ " "	£. (1) 586,497 (2) 215,605 802,102	<i>s. d.</i> 4 7
Hamilton Corporation	Hamilton New Gas Light Act, 1848, c. 118. Hamilton Burgh Act, 1878, c. 137.	Burgh of Hamilton and suburbs thereof, and villages of Motherwell and Bothwell, and other places adjacent thereto in the parishes of Hamilton, Dalziel, and Bothwell.	No specified amount authorised; 41,135 <i>l</i> . has been borrowed.	- -	41,135	3½ and 3¾ per cent.	(1) 22,225	5 -
Wishaw Corporation	Burghs Gas Supply (Scotland) Act, 1876, c. 49.	Burgh of Wishaw	13,500	40 years -	13,500	4½ per cent. - -	(1) 3,037	- -
MIDLOTHIAN:								
Edinburgh and Leith Corporations Gas Commissioners	Edinburgh and Leith Corporations Gas Act, 1868, c. 129. South Leith, North Leith, St. Cuthbert's or West Kirk, Cramont, Corstorphine, Colinton, Liberton, and Duddingston, (exclusive of Burgh of Portobello).	City and Royal Burgh of Edinburgh and Burgh of Leith, including Port thereof, and Parishes of	300,000 Annuities capitalised at 28½ years. 969,000 1,269,000	- -	104,698 Annuities, 969,000 1,073,698	3½ per cent. - -	(2) 16,619	- -
PERTHSHIRE:								
Perth Gas Commissioners	Perth Gas Act, 1871, c. 78. Perth Gas and Water Act, 1888, c. 19.	Burgh of Perth - <i>Beyond.</i> — Village of New Scone.	80,000	- -	68,000	3½ and 3¾ per cent.	(1) 7,000 (2) 4,300 11,300	Price fixed so the Revenue may meet Expenditure.
RENFREWSHIRE:								
Gourock Gas Commissioners	Burghs Gas Supply (Scotland) Act, 1876, c. 49.	Burgh of Gourock	8,600	40 years -	8,600 350 8,950	4½ per cent. - - 4 " "	(1) 267	- -
Greenock Police Board	Greenock Police, Improvement, and Gas Act, 1871, c. 44. Greenock Police Act, 1877, c. 193. Greenock Burgh Extension Act, 1883, c. 154.	Burgh of Greenock - Power to supply adjacent towns of Port Glasgow and Gourock, with consent of Police Boards thereof.	150,000	- -	143,131	3, 3½, 3¾, 3½, and 4 per cent.	(1) 9,400 (2) 29,135 38,535	5 -
Johnstone Corporation	Burghs Gas Supply (Scotland) Act, 1876, c. 49.	Johnstone Burgh, with Elderslie, Newfield, Barbrush, Milliken House, Merchiston, Quarrelton, and Cartside.	22,000 3,600 25,600	40 years - 80 " -	22,000 3,600 25,600	4½ per cent. - - 4 " "	(1) 5,772	- -
Paisley Corporation	Paisley Gas Acts, 1823, c. 72; 1833, c. 11; and 1845, c. 18. Paisley Corporation Gas Act, 1870, c. 35. General Police and Improvement (Scotland) Act, 1862; Order Confirmation (Paisley) Act, 1879, c. 3.	Borough of Paisley - <i>Beyond.</i> — Glenfield Scouring and Finishing Works.	109,000	- -	128,835	3½ and 3¾ per cent.	(1) 1,200 (2) 39,987 (3) 9,609 50,796	4 2
Port Glasgow Police Commissioners	Port Glasgow Police Act, 1865, c. 254.	Burgh of Port Glasgow. <i>Beyond.</i> — Within five miles of Town Buildings (except Greenock).	No amount authorised; 21,538 <i>l</i> . has been borrowed.	3 to 10 years	21,538	3¾ to 4½ per cent. -	(1) 5,238	5 -
Renfrew Corporation	Renfrew Police and Improvement Act, 1855, c. 72.	Burgh of Renfrew	No amount authorised; 4,997 <i>l</i> . has been advanced from Corporation Funds.	- -	4,997	5 per cent. - -	(2) 1,769	- -
STIRLING:								
Alva Police Commissioners	Burghs Gas Supply (Scotland) Act, 1876, c. 49.	Burgh of Alva	9,400	11 Nov. 1903	8,400 1,000 9,400	4½ per cent. - - 3½ " "	(1) 1,470 (2) 25 1,495	- -
TOTAL, SCOTLAND - - -			4,150,543	- -	3,570,140	- - - -	1,166,441	- -

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Prices charged at 25th March 1890 (including Discount, if any):— Private Consumers, &c.; Public Lamps charged for).	Annual Charge for Meter Rent:— (1.) To Private Consumers, according to size of Meter in use; (2.) For supply to Public Lamps.	Illuminating Power:— (1.) Number of Candles Prescribed; (2.) Number of Candles Supplied.	Total Receipts in respect of Gas Undertaking during Year ended 25 Mar. 1890.	Total Expenditure for Year ended 25 Mar. 1890 (exclusive of Interest on Loan and other Items in Column 14). During Year ended 25 March 1890 (stated separately).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed to Sinking Fund; During Year ended 25 March 1890 (stated separately).	Amount of Net Profit, if any, realised for Year ended 25th March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Carbonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas made during Year ended 25th March 1890.	Number of Cubic Feet of Gas Consumed during Year ended 25th March 1890:— (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether Supplied free of Charge.	REMARKS.
<i>s. d.</i>	<i>s. d.</i>		£.	£.	£.	£.							
2 8	Provided free of charge.	20 23	392,996	342,793 Includ- ing 88,397 £. for depre- ciation.	(1) 10,238 (2) 33,893 (3) 8,000 47,131	2,972 To Corporation for general purposes.	298,645	2,905,796,000	2,346,337,000 242,838,000 2,689,175,000	231 Length of streets supplied.	130,623	16,400	This Return is for year ended 31st May 1889.
2 11 No charge.	(1) 5 per cent. on cost of meter. (2) No charge.	16 27-75	10,641	4,958	(1) 778 (2) 2,950 3,728	1,955 Towards repayments of loans.	5,745	48,594,500	38,052,000 3,249,712 41,301,712	* 28	2,637	514	The Return is for year ended 14th March 1890. * Estimated.
4 2	(1) (2) 1 6	14 26	3,382	2,235	(1) 474 (2) 337 811	336 Towards laying new gas main.	1,815	15,555,700	13,426,300 290,400 13,716,700	13	1,682	88	The Return is for year ended 15th May 1890.
3 6 2½ and 5 per cent. according to consumption.	Free of charge	20 From 26 and 28	219,263	161,356	(1) 4,428 (2) 34,000 (3) 8,314 46,742	11,155 Carried forward.	128,183	1,273,165,000	1,066,916,000 76,471,600 1,142,387,600	399½	61,117	11,494	The Return is for year ended 15th May 1890.
2 6													
3 4 5 per cent. on 100,000 feet. See Soane, 4 2	(1) (2) 1 s. 6 d. and upwards, according to size.	25 Average, 27-6	15,375	11,823	(1) 394 (2) 2,812 (3) 1,000 4,206	- - -	8,014	85,716,100	73,762,880 4,934,500 78,697,380	35	7,950	Average 728	The Return is for year ended 30th April 1890.
2 d. and 4 2	(1) From 1 s. for 1, 2, and 3-light meters to 2 s. 6 d. for 20-light meter. (2) 1 s. and 1 s. 6 d. Provided free of charge.	14 27	2,614	1,855	(1) 372 (2) 93 465	294 Carried forward.	* 1,250	11,482,100	9,749,345 785,544 10,535,189	* 5½	1,160	133	The Return is for year ended 15th May 1890. * Estimated.
3 6½		20 27-06	36,752	25,879	(1) 5,523 (2) 3,000 8,523	2,345 For general purposes.	19,321	189,306,400	153,091,200 16,469,500 169,560,700	50	9,608	1,757	The Return is for year ended 6th August 1889.
3 11½	10 per cent. on cost of meter.	14 27	4,415	2,948	(1) 1,407 (2) 72 1,479	- - -	2,453	* 20,641,000	18,215,170 1,433,730 19,648,900	* 8	1,426	227	The Return is for year ended 16th May 1890. * Estimated.
2 10 2 6	(1) 2-light meter, 1 s. 6 d.; 3-light meter, 2 s.; larger sizes provided by consumers.	25 27-09	35,512	28,225	(1) 2,324 (2) 500 2,824	4,463 Extension of works, 2,000 l.; Streets improvement, 788 l.; Upkeep of town hall, 800 l.; Contingent Fund, 500 l.; Upkeep of public gardens and park, 375 l.	24,617	236,031,000	195,359,300 11,551,320 207,010,620	60	14,056	1,594	The Return is for year ended 28th May 1890.
4 2 1 15 s. 2 d. and 12 s. 3 d. per cu. ft.	(1) 2 and 3-light meters, 1 s.; 5-light meter, 2 s.	25 25	5,045	3,611	(1) 676	758 Reduction of loan.	2,669	24,028,200	17,415,900 2,898,000 20,313,900	9	1,185	253 Private, 316	The Return is for year ended 15th May 1890.
4 2 5 per cent. on 10 l.	Provided free of charge.	Not prescribed. 27 supplied.	1,828	1,906	(1) 243 (2) 129 372	- - -	1,045	10,600,000	7,800,000 1,250,000 9,050,000	5	945	175	The Return is for year ended 30th September 1889.
5 - thin Burgh. Under-5 s. 5 d. in half mile Gas Works, 5 s. 10 d. below. 5 per cent. 5 -	(1) 1 6 (2) No charge.	14 28	1,942	1,335	(1) 341 (2) 235 576	31 Writing off bad debts, &c.	939	8,898,900	6,503,000 237,000 6,790,000	5	900	123	The Return is for year ended 15th May 1890.
									4,936,867,670 435,661,921				
			952,778	749,307	176,341	29,043	610,965	8,007,699,500	5,372,920,531	1,287½	322,350	46,143	

N A M E OF LOCAL AUTHORITY.	1. Acts of Parliament or Provisional Orders.	2. Limits of Supply, showing, separately, Districts within and beyond Jurisdiction of Local Authority.	3. Amount of Loan Capitalised Value of Annuities Authorised for Purposes of Gas Undertaking at 25th March 1890.	4. Period within which Loan is to be Repaid and Annuities Redeemed.	5. Total Amount of Money Borrowed down to 25th March 1890, including Capitalised Value of Annuities (not deducting Amount Repaid).	6. Rate of Interest Paid on Loan.	7. (1.) Total Amount of Loan Repaid; (2.) Total Annu- ties Redeemed; (3.) Total Amount placed to Sink- ing Fund, ex- clusive of (1) and (2); In each case down to 25th March 1890 (stated sepa- rately).
IRELAND:							
ANTRIM:							
Belfast Corporation	Belfast Gas Act, 1874, c. 125.	City of Belfast, and country roads in neighbourhood.	£. 500,000	By Sinking Fund of 1 per cent. accumula- tion.	£. 471,200	2½ to 4½ per cent. -	£. (1) 79,698 (2) 1,631 81,319
DOWN:							
Newry Town Commis- sioners	Newry Commissioners Gas Act, 1878, c. 122.	Newry and Ballybot	40,000	40 years -	32,000	4½ per cent. - -	(1) 18,093 (2) 3,680 21,773
Newtownards Town Commissioners	Local Government (Ireland) Orders Confirmation (No. .) Act, 1883, c. 83.	Urban Sanitary Dis- trict, and large factory outside.	10,000	40 years from 1st May 1884.	10,000	4 per cent. - -	(1) 1,500
KERRY:							
Tralee Town Commis- sioners	Act 1828, c. 82 - -	Urban Sanitary Dis- trict.	8,000 l. has been borrowed.	- -	8,000	5 per cent. - -	- - - -
LIMERICK:							
Limerick Corporation	Limerick Improve- ment Act, 1855, c. 184. Limerick Corporation Gas Act, 1878, c. 160.	Borough of Limerick, and radius of one mile outside.	20,000 (Including 10,000 l. for sewage pur- poses.) 54,000 74,000	30 years - 54 years.	74,000	5 per cent. - -	(1) 33,509
TOTAL, IRELAND - - -			632,000	- -	595,200	- - -	138,101
TOTAL, UNITED KINGDOM - - -			* 24,846,431	- -	* 21,669,789	- - -	4,278,565

* The amounts entered in these columns are, in some cases, for various purposes, including the Gas Undertaking.

Note.—For Return relating to all authorised Gas Undertakings, other than those of I

COMPARATIVE TABLE.

Y E A R.	Number of Authorised Undertakings included in Return.	Amount of Loan and Capitalised Value of Annuities Auth. rised.	Amount Borrowed, including Annuities (not deducting Amount Repaid).	Loan Repaid, Annuities Redeemed, and Amount placed to Sinking Fund.	Receipts in respect of Gas Undertaking during the Year.	Expenditure for the Year (exclusive of Amount in next Column).	Interest Pa Loan, and Items as in C 14 of this R
1882 - - -	148	£. 20,911,154	£. 17,226,183	£. 2,283,005	£. 4,096,228	£. 2,769,304	£. 846,936
1883 - - -	148	21,163,139	17,874,351	2,529,691	4,252,296	2,877,732	873,921
1884-5 - - -	153	21,958,655	18,768,895	2,877,490	4,334,059	3,066,386	894,836
1885-6 - - -	160	22,771,890	19,619,416	3,172,755	4,348,105	3,117,989	901,778
1886-7 - - -	162	23,096,861	19,723,046	3,583,355	4,403,262	3,127,047	951,636
1887-8 - - -	168	23,269,702	20,081,435	3,829,209	4,495,093	3,161,604	923,157
1888-9 - - -	173	24,780,302	21,333,833	3,965,001	4,817,269	3,375,197	977,154
1889-90 - - -	173	24,846,431	21,669,789	4,278,565	5,067,843	3,627,578	971,755

TABLE showing the TOTAL of the Lo

	Number of Authorised Under- takings included in Return.	Amount Authorised.	Paid up and Borro
* COMPANIES' RETURN - - - - -	405	£. † 51,747,293	£. 38,207,7
LOCAL AUTHORITIES' RETURN - - - - -	173	‡ 24,846,431	21,669,7
TOTAL - - -	578	76,593,724	59,877,5

* See Parliamentary Paper, No. 188, of House of Commons.

9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
Price charged at 25th March 1890 (if any) :- Private Consumers, &c.; Public Lamps (charged for).	Annual Charge for Meter Rent :- (1.) To Private Consumers, according to size of Meter in use; (2.) For supply to Public Lamps.	Illuminating Power :- (1.) Number of Candles Prescribed; (2.) Number of Candles Supplied.	Total Receipts in respect of Gas Undertaking during Year ended 25 Mar. 1890.	Total Expenditure for Year ended 25 Mar. 1890 (exclusive of Interest on Loan and other Items in Column 14). During Year ended 25 March 1890 (stated separately).	(1.) Interest Paid on Loan; (2.) Amount Paid for Annuities; (3.) Amount of Loan Repaid; (4.) Amount Paid for Redemption of Annuities; (5.) Amount placed to Sinking Fund.	Amount of Net Profit, if any, realised for Year ended 25 March 1890, after Payment of Interest on Loan, and other Items in Column 14, and how applied.	Number of Tons of Coal Carbonised during Year ended 25 Mar. 1890.	Number of Cubic Feet of Gas consumed during Year ended 25th March 1890 :- (1.) Private Consumers, &c.; (2.) Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains, in Miles.	Number of Consumers at 25 Mar. 1890 (calculated according to Number of Accounts).	Number of Public Lamps Lighted during Year ended 25 Mar. 1890, and whether supplied free of Charge.	REMARKS.	
(1) 2 9 to 20 per cent, according to consumption. (2) 12s. 6d. per p., including fixing, cleaning, and repairs.	Provided free of charge.	16 17½ to 18	141,661	97,038	(1) 14,379 (2) 98 (3) 6,333 (5) 1,621 22,431	22,197 To Depreciation Fund, Capital Account, &c.	91,926	907,387,000	726,238,400 113,376,987 839,615,367	246	20,356	5,422	The Return is for year ended 30th June 1889.
(1) 4 2 5s. per lamp.	(1) From 4s. for 2-light meter to 4s. for 200-light meter.	14 17	6,113	4,019	(1) 1,327 (5) 433 1,760	834 In general improvements.	3,213	29,503,000	19,974,700 5,980,000 25,954,700	About 10	707	249	The Return is for year ended 30th June 1889.
(1) 4 2 to 12½ per cent, according to consumption. (2) 4s. per p., from 1st January to April.	Provided free of charge.	14 Average 18	2,017	1,791	(1) 347 (5) 250 597	-	1,028	8,895,000	6,413,000 1,008,000 7,421,000	About 5	439	161	The Return is for year ended 30th April 1890.
(1) 5 - free of charge.	Provided by consumers.	Not prescribed. 16 supplied.	2,376	1,800	(1) 401	175 To relief of rates.	1,142	10,278,000	8,100,000 1,000,000 9,100,000	4	282	130 Free of charge.	The Return is for year ended 31st December 1889.
(1) 4 9 ing and gas dues, 4s. to 12½ per cent. (2) 10s. 4d. and per lamp, including fixing, cleaning, and lighting, and extinguishing.	Provided free of charge.	14 19½	19,502	14,329	(1) 2,067 (2) 2,530 4,597	576 In working undertaking.	6,957	75,074,000	54,247,300 9,828,900 64,076,200	21½	1,098	534	The Return is for year ended 31st December 1889.
-	-	-	171,669	118,972	29,786	23,282	104,266	1,031,137,000	814,973,400 131,193,857 946,167,257	286½	22,882	6,496	
-	-	-	5,067,843	3,627,578	971,755	486,483	3,353,516	33,453,368,830	28,136,600,167 + 2,515,691,534 30,652,291,701	7,667½	1,115,267	178,867	

† In a few instances this information cannot be given.

Details, see Parliamentary Paper, No. 168, of House of Commons.

COMPARATIVE TABLE.

Amount of Net Profit after Payment of Interest in preceding Column.	Number of Tons of Coal Carbonised.	Number of Cubic Feet of Gas Made.	Number of Cubic Feet of Gas Consumed.	Length of Gas Mains in Miles.	Number of Consumers.	Number of Public Lamps Lighted.
£.						
510,263	2,352,062	23,223,054,342	21,129,033,704	No information	918,962	137,011
524,010	2,459,341	24,507,217,850	22,308,058,516	5,653½	928,458	140,198
399,714	2,642,942	26,120,491,840	23,813,678,379	5,840½	955,728	144,506
355,469	2,783,533	27,734,666,850	25,201,667,909	6,161½	979,802	151,670
359,532	2,879,765	28,880,425,240	26,370,710,862	6,287	996,480	155,849
439,467	2,985,577	30,105,457,962	27,418,049,872	6,602½	1,011,139	159,264
479,489	3,204,982	32,361,124,770	29,547,773,376	7,508½	1,089,748	174,191
486,483	3,353,516	33,453,368,830	30,652,291,701	7,667½	1,115,267	178,867

LOCAL AUTHORITIES' and COMPANIES' RETURNS.

Receipts.	Expenditure.	Tons of Coal Carbonised.	Number of Cubic Feet of Gas Made.	Number of Cubic Feet of Gas Sold.	Length of Gas Mains in Miles.	Number of Consumers.	Number of Public Lamps Lighted.
0,778,246	7,634,605	6,309,495	64,627,914,489	59,600,303,013	13,917½	1,128,838	268,013
5,067,843	3,627,578	3,353,516	33,453,368,830	30,652,291,701	7,667½	1,115,267	178,867
5,946,089	11,262,183	9,663,011	98,061,283,319	90,252,594,714	21,584½	2,244,105	446,880

† Share Capital and Loan Authorised.

† Loan Authorised.

Henry G. Calcraft.

· RETURN relating to all Authorised G
UNDERTAKINGS in the UNITED KINGDOM
belonging to LOCAL AUTHORITIES, for the Year
ended 25 March 1890.

(*Sir Michael Hicks Beach.*)

Ordered, by The House of Commons, to be Printed,
9 May 1890.

[*Price 4 d.*]

167.

Under 4 oz.

H.—15. 12. 90.

GAS UNDERTAKINGS (OTHER THAN THOSE OF
LOCAL AUTHORITIES).

RETURN to Honourable The House of Commons,
May 1890;—for,

RETURN “relating to Gas UNDERTAKINGS in the UNITED
KINGDOM other than LOCAL AUTHORITIES, for the Year ended
the 31st day of Dec’r

Wm. Hicks Beach.)

*Ordered by the House of Commons, to be Printed,
May 1890.*

LONDON:
PRINTED BY HANSARD AND SON;

AND
Published by EYRE & SPOTTISWOODE, East Harding-street, London, E.C.,
and 25, Abchurch-lane, Westminister, S.W. ;
ADAM JACK, North Bridge, Edinburgh ;
and HODGKINS & CO., 104, Grafton-street, Dublin.

RETURN relating to all Authorised GAS UNDERTAKINGS in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Stock) Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, Issued at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital Sold by Auction or Tender subject to Auction Clauses.	10. Amount of Capital Realised by Sales of Shares under Auction Clauses and applied to Capital Account.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES.												
BEDFORDSHIRE:												
Bedford Gas Light	Bedford Gas Act, 1884, c. 38. Gas Orders Confirmation Act, 1887, c. 126.	16,500 13,500 16,000 46,000	16,500 13,500 2,500 Premiums, 1,082 33,582	10 per cent. - 7 " " - 7 " " - Standard rates for sliding scale.	11½ per cent. - 8½ " " - 8½ " " -	7,500 4,000 11,500	7,500	4½ per cent. -	16,000	2,500	1,082	10,807
Dunstable Gas and Water	Dunstable Gas and Water Act, 1871, c. 24.	10,000 9,000 12,500 24,500	10,000 2,000 — 12,000	10 per cent. - 5 " " - 7 " " -	10 per cent. - 5 " " -	5,500	—	—	—	—	—	2,750
Luton Gas and Coke	Luton Gas Act, 1868, c. 70.	9,800 3,200 12,200 25,000	9,800 3,200 12,200	10 per cent. - 4½ " " - 5 " " -	10 per cent. - 4½ " " - 5 " " -	6,000	2,500	5 per cent. -	—	—	—	21,820
BERKSHIRE:												
Abingdon Gas Light and Coke	Gas and Water Orders Confirmation Act, 1877, c. 181. Gas Orders Confirmation (No. 2) Act, 1886, c. 19.	10,000 10,000 10,000 30,000	10,000 10,000 1,000 Premiums, 1,718 22,718	10 per cent. - 7 " " - 7 " " - Standard rates for sliding scale.	6 per cent. - 4 " " - 4 " " -	5,000 2,500 7,500	5,000	5 per cent. -	20,000	11,000	1,718	4,473
Ascot District Gas	Ascot District Gas Act, 1882, c. 161.	60,000	38,020	10 per cent. -	2 per cent. -	16,000	7,500	4½ per cent. -	—	—	—	3,104
M Maidenhead Gas	M Maidenhead Gas Act, 1876, c. 32.	14,400 20,000 34,400	14,400 5,600 20,000	10 per cent. - 7 " " -	10 per cent. - 7 " " -	8,600	2,000	4½ per cent. -	—	—	—	6,820
Reading Gas	Reading Gas Act, 1862, c. 84 - 1870, c. 51 - 1880, c. 115 -	20,000 5,000 15,000 40,000 40,000 80,000 160,000	20,000 5,000 10,000 6,000 40,000 Premiums, 11,742 40,000 Premiums, 19,048 160,790	8 per cent. - 5 " " - 7 " " - 5 " " - 7 " " - 7 " " - Standard rates for sliding scale.	8 per cent. - 5 " " - 7 " " - 5 " " pref. 7 " " - 7 " " -	10,000 10,000 10,000 5,000 20,000 40,000	10,000	4 per cent. - 4 " " - 4 " " - 3½ " " -	135,000	95,000	30,790	43,860
Windsor Royal Gas Light	Windsor Royal Gas Act, 1867, c. 2.	24,000 9,600 36,400 70,000	24,000 9,600 19,600 53,260	10 per cent. - 5 " " - 7 " " -	10 per cent. - 5 " " - 7 " " -	15,000	—	—	—	—	—	16,910
BRECKNOCKSHIRE:												
Brecon Gas	Brecon Gas Act, 1870, c. 26. Gas Orders Confirmation Act, 1882, c. 99.	6,000 4,000 5,000 15,000	6,000 4,000 — 10,000	10 per cent. - 7 " " - 7 " " - Standard rates for sliding scale.	12 per cent. - 9 " " - — " " -	2,500 1,250 3,750	2,500	4 per cent. -	5,000	—	—	3,451
Brynmaur and Aber- tillery Gas and Water	Brynmaur Gas Act, 1866, c. 186. Aberillery Gas and Water Act, 1867, c. 186.	10,000 8,000 18,000	10,000 7,525 17,525	10 per cent. -	5 per cent. -	2,500 4,000 6,500	6,300	4 per cent. -	—	—	—	5,024

UNITED KINGDOM other than those of LOCAL A

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to Size of Meter in use. 2. For Supply to Public Lamps.	Gas consumed during 1889.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.		
£.	£.	s. d.	s. d.	s. d.	d.									
15,799	4,008	—	(1) 3 - (2) 2 9	(1) 5-light, 6 s. 10-light, 8 s.	6	12,475	124,746,000	100,190,000 11,137,000 111,327,000	36	2,418	590			
1,633	1,117	5 -	(1) 4 7 Dis. 3 d. (2) 4 -	(1) From 4 s. for 3-light meter, to 16 s. for 50-light meter. (2) Provided by Local Authority.		1,098	11,717,000	9,302,570 772,430 10,075,000	7½	373	115	The Return relates to the Gas Undertaking.		
17,296	4,524	6 -	(1) 2 11 Dis. 8 d., 4½ d., and 6 d., according to consumption. (2) 2 6	(1) From 5 s. for 3-light meter, to 10 s. for 20-light meter, and so on. (2) No charge.		12,334	123,475,000	110,341,200 11,363,449 121,704,649	21½	3,267	550			
2,632	1,841	—	(1) 4 10 (2) 4 5	(1) From 4 s. for 2 and 3-light meters, to 16 s. for 100-light meter.	3	1,514	15,948,800	12,323,500 1,338,700 13,662,200	6	500	126			
2,032	1,072	6 - Beyond two-mile radius from works, 7 -	(1) 5 - (2) 4 s. 6 d. per lamp per month, including labour and repairs.	(1) From 5 s. to 12 4 s., according to size.		1,223	12,071,000	10,059,300 4,000,000 10,558,300	19	274	60			
5,146	1,674	5 6 6 s. beyond one mile from Town Hall.	(1) 3 9 (2) 3 6	(1) From 4 s. for 3-light meter, to 14 s. for 50-light meter. (2) 10 -		2,834	29,405,800	25,010,901 3,120,380 28,131,281	17	661	214			
35,383	8,477	4 3 Outside the borough, 5 6	(1) 2 9 Outside the borough, 3 3 (2) 2 l. 9 s. 3 d. per lamp, or 2 s. 6 d. per 1,000 cubic feet.	(1) Meters provided free of charge, unless consumption is less than 2,000 cubic feet per half-year.		23,816	258,407,000	227,361,000 15,126,000 242,487,000	44	3,515	1,036			
12,134	4,778	5 6 Out district, 7 -	(1) 3 10 4 s. 4 d. out district. (2) 3 l. per lamp.	(1) From 4 s. for 3-light meter, to 10 s. for 20-light meter.		7,490	71,628,400	64,956,400 4,500,000 69,456,400	22½	990	231			
2,252	1,199	—	(1) 3 11 Dis. 5 d. (2) 3 l. 7 s. 6 d. per lamp.	(1) From 3 s. 4 d. for 2-light meter, to 1 l. 14 s. for 100-light meter.	7 cent in the	1,893	17,677,000	13,462,000 2,900,000 16,362,000	5	423	142			
3,848	1,176	5 -	(1) (2) 5 - Dis. 6 d., 1 s., and 1 s. 6 d., according to consumption. Dis. 10 per cent. for prompt payment.	(1) (2) From 5 s. 4 d. for 2-light meter, to 2 l. 10 s. for 50-light meter.		2,870	20,044,000	13,268,720 3,066,180 16,334,900	8	510	322	Columns 1 to 14 relate to Gas and Water combined.		

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Stock) Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
BUCKINGHAMSHIRE:												
Eton Gas - - -	Eton Gas Act, 1867, c. 42.	£. 5,250 4,750	£. 5,250 2,745	10 per cent. - 7 " " "	10 per cent. - 7 " " "	£. 2,400	£. -	-	-	-	-	£. 4,077
		10,000	7,985									
High Wycombe Gas Light and Coke	Gas Orders Confirmation Act, 1889, c. 99.	10,380 14,640 28,000	10,380 -	10 per cent. - 7 " " " Standard rates for sliding scale.	11 per cent. -	6,250	3,800	4 per cent. -	14,640	-	-	5,946
Slough Gas and Coke -	Slough Gas Act, 1866, c. 65. Gas Orders Confirmation Act (No. 2), 1884, c. 61.	5,000 20,000 28,000	5,000 7,580 13,010	10 per cent. - 7 " " " 6 " " "	10 per cent. - 7 " " " 6 " " "	6,250	3,000	5 per cent. -	-	-	-	4,127
CAMBRIDGESHIRE:												
Cambridge University and Town Gas Light	Cambridge University and Town Gas Acts, 1867, c. 77. 1881, c. 2 - -	37,440 50,000 40,560	37,440 50,000 10,140 Premiums, 4,298	10 per cent. - 7 " " " 7 " " "	10 per cent. - 7 " " " 7 " " "	21,800 21,800 10,200 32,000	21,800	4 per cent. -	40,560	10,140	4,298	38,385
		128,000	101,878									
City of Ely Gas - -	Gas Orders Confirmation Act, 1881, c. 103.	12,000 12,000 24,000	12,000 -	10 per cent. - 7 " " "	8 per cent. -	6,000	2,000	4 per cent. -	12,000	-	-	3,404
Wisbech Lighting - -	Wisbech Gas Act, 1879, c. 141.	15,000 8,000 23,000	15,000 4,000 Premiums, 876	*10 per cent. - 6 " " " pref. *Standard rate for sliding scale.	10 per cent. - 6 " " "	5,750	4,750	4½ per cent. -	8,000	4,000	876	6,839
			19,876									
CARDIGANSHIRE:												
Aberystwyth Gas - -	Aberystwyth Gas Act, 1873, c. 28.	8,000 16,000 23,000	8,000 -	10 per cent. - 7 " " "	10 per cent. -	5,737	600	4½ per cent. -	-	-	-	3,668
Lampeter,† Llandyssil, Tregaron, and Aber- ayron Gas	Lampeter, Llan- dyssil, Tregaron, and Aberayron Gas Act, 1867, c. 118.	8,000 For the four towns.	2,000	-	-	2,000	-	-	-	-	-	277
CARMARTHENSHIRE:												
Carmarthen Gas - -	Carmarthen Gas Acts, 1870, c. 76. 1875, c. 33 -	8,000 10,000 18,000	8,000 5,400 13,400	7½ per cent. - 7 " " " 7 " " "	7½ per cent. - 7 " " " 7 " " "	2,000 2,500 4,500	3,000 800 3,800	4 per cent. - 5 " " "	-	-	-	3,877
Llanelly Gas Light -	Llanelly Gas Act, 1874, c. 60.	3,000 34,280 12,720 50,000	3,000 27,000 12,720 Premiums, 255	10 per cent. - 7 " " " 5 " " " -	5 per cent. - 5 " " " 5 " " "	12,500	9,400	4 and 4½ per cent.	-	None; but 1,000 l. has been sold, and realised 225 l. premium.		9,065
			42,945									
CARNARVONSHIRE:												
Colwyn Bay and District Gas and Lighting	Gas Orders Confirmation (No. 1) Act, 1884, c. 39.	8,000	6,900	10 per cent. - Standard rate for sliding scale.	7½ per cent. -	2,000	1,500	4½ per cent.	-	-	-	1,416
Mensi Bridge Gas (Pro- prietor, Mr. R. Algeo)	Gas Orders Confirmation (No. 1) Act, 1888, c. 56.	2,600 4,400 7,000	2,600 164	10 per cent. - 7 " " "	See Col. 14 -	1,750	-	-	-	-	-	386
Penmaenmawr Gas (Proprietor, Mr. R. Dempster)	Gas Orders Confirmation Act, 1887, c. 125.	6,500 6,000 12,500	6,500 453	10 per cent. - 7 " " "	See Col. 14 -	3,125	-	-	-	-	-	706

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to Size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Shall be Number of Candles made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.			
£.	£.	s. d.	s. d.											
1 3,493	584	7 -	(1) 4 6 (2) 4l. 4s. per lamp.	(1) From 4s. for 5-light meter, to 1l. 8s. for 60-light meter.	18	15,854,300	13,424,000 908,000 14,332,000	5	230	70				
2 4,704	1,242	- -	(1) 3 10 If not paid within two months, 4 3 (2) 3l. per lamp (3,087 hours), including lighting, extinguishing, cleaning, and half the repairs. Large lamps (four burners), 7l. per lamp.	(1) From 4s. for 3-light meter, to 1l. for 100-light meter.	14 Company's test, 16-6	Yes 28,917,400	21,109,000 * 3,730,000 24,839,000	About 7	635	189				* Estimated.
3 2,756	1,371	6 -	(1) 4 6 (2) 2l. 5s. per lamp, including lighting, cleaning, &c.	(1) From 6s. for 3-light meter, to 14s. for 20-light meter.	14 Company's test, 16	17,078,000	14,198,200 + 926,700 15,123,900	8	383	105				† Estimated.
4 28,420	9,965	4 -	(1) (2) 2 10	(1) From 2s. for 1-light meter, to 5l. 1s. 8d. for 500-light meter.	14 15-95	02,189,000	171,467,600 20,739,900 192,207,500	35	4,091	1,160				The Return is for year ended Midsummer 1890.
5 2,592	812	5 -	(1) 4 9 (2) 3l. 10s. per lamp.	(1) Average meter rent, 4s. 4d.	14 16	13,779,000	10,662,100 1,543,000 12,205,100	6	385	138				
6 4,323	2,516	- -	(1) 4 2 Dis. 5d. (2) About 3s. 4d.	(1) From 4s. to 1l. 2s.	14 Company's test, 16	Yes 27,649,100	21,358,700 4,229,400 25,588,100	10	850	318				
7 3,169	499	6 8 Outside bo-rough, 7 4	(1) 4 7 Dis. 2d., 4d., and 6d., according to consumption. (2) 4 7 Dis. 6d.	(1) 4s. and upwards - (2) Provided by Corporation.	14 About 18	16,700,000	13,879,100 976,100 14,655,200	6	760	165				
8 396	-	7 6	(1) 6 6 (2) 2l. 10s. per lamp.	(1) 4s. and 6s. according to size of meter.	14 Not tested.	Cannot be given. Station meter out of order.	735,900 Public lamps cannot be given.	About 1	63	16				† Lampeter is the only town where works have been erected, and this Return, therefore, applies to that town only.
9 2,773	1,099	6 -	(1) 4 6 (2) 4 6 Dis. 5 per cent.	(1) From 5s. for 2-light meter, to 1l. 4s. for 60-light meter.	14 Company's test, 14	17,555,000	13,064,700 1,896,680 14,961,380	8	490	186				
10 6,536	2,529	5 6 Outside bo-rough, 7 -	(1) 3s., 3s. 4d., 3s. 9d., and 4s. 7d., according to consumption. (2) 3l. 12s. 6d. per lamp.	(1) From 4s. for 3-light meter, to 1l. for 50-light meter.	14 15	47,524,000	34,656,100 9,583,000 44,239,100	Cannot be given.	919	438				
11 790	626	- -	(1) 6 - Dis. 5 to 30 per cent., according to consumption. (2) 1l. 15s. per burner per annum.	(1) From 4s. for 5-light meter, to 1l. for 50-light meter.	14 Company's tests, 16 to 18	Yes 5,556,000	4,389,000 200,000 4,589,000	8 1/2	142	73				
12 285	101	7 6	(1) 6 8 (2) 2l. 8s. per lamp.	(1) From 3s. for 2-light meter, to 8s. for 20-light meter.	14 Proprietor's tests, average 18	1,180,000	1,080,000 \$ 90,000 1,170,000	1	102	12				\$ Estimated.
13 446	260	6 4	(1) 5 10 For cooking and heating purposes, 5s. (2) 5 -	15 per cent. upon cost.	18 Average, 19	2,450,800	1,871,900 180,000 2,051,900	About 5	120	49				The Return is for year ended 1st July 1890.

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) and Premiums Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
CHESHIRE:		£.	£.			£.	£.		£.	£.	£.	£.
Altrincham Gas	Altrincham Gas Act, 1872, c. 42.	40,000	{ 30,000 10,000 40,000	10 per cent. - 7 " " - 7 " " -	10 per cent. - 7 " " - 7 " " -	15,000	-	-	-	-	-	16,748
		80,000	72,000									
Cheshire United Gas	Cheshire United Gas Acts, 1868, c. 6 - 1870, c. 1 - 1880, c. 9 -	{ 30,000 30,000 20,000 50,000	{ 30,000 30,000 20,000 33,230 Premiums, 10,882	10 per cent. - 7 " " pref. 7 " " - 7 " " -	10 per cent. - 7 " " - 7 " " - 7 " " -	15,000 5,000 12,500	12,900 5,000 5,500	4 and 4½ per cent. " " " "	50,000	33,230	10,882	27,849
		130,000	123,612			32,500	23,400					
Frodsham Gas and Water	Frodsham Gas and Water Act, 1888, c. 100.	5,000 15,000 20,000	5,000 Premiums, 650 5,650	10 per cent. - 7 " " - Standing rates for sliding scale.	10 per cent. -	5,000	1,250	4 per cent. -	15,000	-	-	1,328
Hoyle and West Kirby Gas and Water	Gas and Water Orders Confirmation Act, 1878, c. 66.	10,000 For Gas Undertaking.	10,000	10 per cent. -	6 per cent. -	2,500	2,200 300 2,500	4 per cent. - 3½ " " -	-	-	-	2,393
Hyde Gas	Hyde Gas Act, 1855, c. 64 - 1881, c. 53 -	{ 25,000 11,000 † 8,990 56,000	{ 25,000 11,000 8,990 21,000 Premiums, 7,865	10 per cent. - 7½ " " - 7½ " " - 7 " " -	10 per cent. - 7½ " " - 7½ " " - 7 " " -	- 14,000	3,500	3½ per cent. -	56,000	21,000	7,864	17,653
		100,990	73,655									
Knutsford Light and Water	Knutsford Light and Water Act, 1879, c. 217.	11,000 20,000 81,000	11,000 500 Premiums, 846 11,846	10 per cent. - 7 " " - Standard rates for sliding scale.	10½ per cent. - 7½ " " -	7,500	2,500	4 per cent. -	20,000	500	846	3,010
Middlewich Gas Light and Coke	Gas Orders Confirmation (No. 1) Act, 1885, c. 56.	4,000 6,000 10,000	4,000 300 Premiums, 77 4,377	10 per cent. - 7 " " - Standard rates for sliding scale.	7 per cent. - 4½ " " -	2,500	-	-	6,000	800	77	1,163
Northwich Gas	Northwich Gas Act, 1882, c. 83.	24,000 28,000 50,000	24,000 - -	10 per cent. - 7 " " -	8½ per cent. -	12,500	3,000	3½ and 4 per cent.	26,000	-	-	5,823
Runcorn Gas	Runcorn Gas Act, 1847, c. 40. Runcorn Gas Act, 1886, c. 13.	40,000 20,000 60,000	40,000 - -	10 per cent. - 7 " " - Standard rates for sliding scale.	10 per cent. -	13,833 5,000 18,333	-	-	20,000	-	-	8,482
Sandbach Gas	Sandbach Gas Act, 1884, c. 86.	4,876 10,000 14,876	4,876 3,140 Premiums, 1,377 9,393	10 per cent. - 7 " " - Standard rates for sliding scale.	10 per cent. - 7 " " -	3,500	760	4½ per cent. -	10,000	3,140	1,377	1,712
Wilmslow and Alderley Edge Gas	Wilmslow Gas Act, 1872, c. 38.	20,000 20,000 40,000	20,000 1,500 21,500	10 per cent. - 7 " " -	10 per cent. - 7 " " -	10,000	-	-	-	-	-	5,254

GAS UNDERTAKINGS (UNITED KINGDOM).

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Total Expen- diture during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Con- sumers, according to Size of Meter in use. 2. For Supply to Public Lamps.	Illuminat- ing Power: 1. Number of Can- dles Pre- scribed. 2. Number of Can- dles Sup- plied, as Officially Tested.	Show- ing whether Sliding Scale Clauses are Autho- rised.	Initial Price for Sliding Scale.	Number of Tons of Coal Car- bonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.
£.	£.	s. d.	s. d.				s. d.						
10,906	5,842	4 6	(1) 3 5 Dis. 3 d. (2) 3 4 Dis. 3 d.	(1) From 3 s. for 2 and 3-light meters, to 2 l. 2 s. for 100-light meter. (2) Provided by Local Authorities.	14 Company's test, 19	-	-	9,538	92,371,000	77,875,303 3,706,574 81,584,877	About 50	2,455	574
17,033	10,816	4 6 Beyond city boundary, 5 -	(1) 3 4 Beyond city boundary, 3 7 Dis. 2½ to 10 per cent. (2) 2 l. 8 s. 8 d., per lamp, including lighting, cleaning, and repairing. Special rates for large lamps.	(1) 2 s. for 3-light meter, 3 s. for 5-light meter, and larger sizes in proportion.	15 Company's test, 16-80	-	-	14,380	147,340,000	124,600,000 13,341,300 137,941,300	Esti- mated, 38	3,143	875
789	539	- -	(1) 4 - (2) 1 l. 17 s. per lamp for eight months.	(1) From 4 s. for 3-light meter, to 10 s. for 10-light meter.	15 19	Yes -	4 7 Beyond one-mile radius, 5 -	656	6,330,000	4,982,000 176,000 5,158,000	5	250	31
1,727	666	6 6	(1) (2) 4 6	(1) From 3 s. for 2-light meter, to 1 l. for 50-light meter.	14 Company's test, about 19	-	-	913	8,369,700	7,003,300 * 808,000 7,808,300	10½	270	130
11,341	6,312	6 -	(1) 3 6 Dis. 5 d. to 7 d., ac- cording to consump- tion. (2) 2 11	(1) 2 s. to 8 s., accord- ing to size.	16 Company's test, 18	-	-	Coal, 8,206 Cannel, 2,842 11,048	103,544,000	90,315,900 4,129,500 94,435,400	32½	4,355	653
1,534	1,476	- -	(1) (2) 4 -	(1) 4 s. and upwards -	14 Company's test, 17	Yes -	4 6	1,287	13,200,400	11,700,815 718,185 12,419,000	4	450	87
912	251	- -	(1) 5 10 Dis. 10 d. Contracts 5 s. (2) 2 l. per lamp, in- cluding lighting, ex- tinguishing, clean- ing, and repairing.	10 per cent. on cost of meter.	14 Company's test, 16	Yes -	5 8	507	4,751,800	2,769,400 ‡ 700,000 3,469,400	6	170	72
3,501	2,322	6 -	(1) (2) 4 2	(1) From 3 s. for 2-light meter, to 16 s. for 20-light meter. (2) No charge.	14 Company's test, 17½	-	-	2,760	27,451,100	19,973,500 1,793,600 21,767,100	10	720	237
4,443	4,009	- -	(1) 3 2 (2) 2 l. 2 s. per lamp for 10 months.	(1) From 4 s. for 3-light meter, to 10 s. for 10-light meter.	16 18	Yes -	3 6	4,386	45,053,000	39,184,000 3,250,000 42,434,000	18	1,300	320
1,375	837	- -	(1) (2) 3 9	(1) From 3 s. for 2-light meter, to 2 l. 6 s. for 100-light meter.	14 Company's test, 16½	Yes -	4 6	880	8,562,630	6,627,600 630,400 7,258,000	7	381	107
3,083	2,171	5 10	(1) 3 11 (2) 3 5	(1) From 3 s. to 16 s. -	18 Company's test, 19-7	-	-	1,835	20,530,680	19,403,300 880,000 20,353,300	19½	590	238

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Stock) Autho- rised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes. Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Author- ised, includ- ing Deben- ture Stock, issued at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
CUMBERLAND:												
Cleator Moor Gas - -	Gas and Water Orders Confirmation Act, 1872, c. 70.	6,000 {	7,685 4,816 12,500	- - -	6 per cent. - 4½ " " pref.	-	-	- - -	-	-	-	2,385
Keswick Gas - - -	Keswick Gas Act, 1888, c. 27.	9,250 10,750 20,000	9,250 Premiums, 1,144 10,394	10 per cent. - 7 " "	8½ per cent. -	4,987	-	- - -	10,750	-	-	2,097
DENBIGHSHIRE:												
Ruthin Gas - - -	Gas and Water Orders Confirmation Act, 1872, c. 70.	8,000 {	4,750 1,273 6,023	10 per cent. - 10 " "	6 per cent. -	-	1,000	4 per cent. -	-	-	-	1,021
Wrexham Gas Light -	Wrexham Gas Acts, 1870, c. 12. 1886, c. 43 -	12,000 88,000 16,000 65,000	12,000 27,000 - 89,000	10 per cent. - 7 " " - 7 " " -	10 per cent. - 7 " " - - - -	12,500 3,750 16,250	8,750	4 per cent. -	15,000	-	-	8,723
DERBYSHIRE:												
Chapel-en-le-Frith Gas -	No Return to the Order of the House.	-	-	-	-	-	-	-	-	-	-	-
Chesterfield Water Works and Gas Light	Chesterfield Water and Gas Acts, 1825, c. 66. 1856, c. 29 - 1865, c. 36 - 1871, c. 118 - 1876, c. 49 -	8,000 31,200 27,000 62,740 120,000 238,940	8,000 3,200 28,000 21,200 5,800 52,740 47,000 Premiums, 1,433 167,373	10 per cent. - 10 " " - 5 " " - 5 " " - 5 " " - 7 " " - 7 " " - 7 " " -	5 per cent. - 5 " " - 5 " " - 5 " " - 5 " " - 5 " " - 5 " " -	- 10,500 7,000 13,250 30,000 60,750	14,800	4 and 4½ per cent.	47,000	41,000	1,433	17,733
Derby Gas Light and Coke	Derby Gas Acts, 1820, c. 9, 1841, c. 15, 1862, c. 14 - 1876, c. 5 -	60,000 20,000 140,000 220,000	60,000 20,000 140,000 220,000	10 per cent. - 10 " " - 7 " " -	10 per cent. - 10 " " - 7 " " -	35,000 by Act of 1876.	35,000	4 per cent. -	-	None; but 55,263½ has been sold, and realised 61,049½ premium.		58,023
Draycott Gas - - -	Draycott Gas Act, 1888, c. 15.	10,000 10,000 20,000	10,000 - -	10 per cent. - 7 " "	- - -	5,000	-	- - -	10,000	-	-	200
Dronfield Gas Light and Coke	Gas and Water Orders Confirmation Act, 1879, c. 159.	3,000 21,000 24,000	3,000 7,854 10,854	10 per cent. - 7½ " "	3 per cent. -	6,000	-	- - -	-	-	-	882
Eckington and Mosbo- rough Gas	Gas and Water Orders Confirmation Act, 1879, c. 159.	6,000 4,000 10,000	6,000 2,000 Premiums, 249 8,249	10 per cent. - 7 " " -	10 per cent. - 8 " " -	-	-	- - -	4,000	2,000	249	1,993
Glossop Gas - - -	Glossop Gas Acts, 1845, c. 132. 1855, c. 15 - 1879, c. 64 -	10,000 18,000 \$ 6,750 30,000 64,750	9,000 18,000 6,750 5,600 Premiums, 2,028 41,378	10 per cent. - 7½ " " - 7½ " " - 7 " " -	10 per cent. - 7½ " " - 7½ " " - 7 " " -	- 250 7,500 7,750	-	- - -	30,000	5,600	2,028	10,649

United Kingdom other than those of Local Authorities.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Meter sum to in use 1. To Public Lamps 2. For 800 Lamps	Showing whether Initial Price for Sliding Scale. Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Gas Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.		
£.	£.	s. d.	s. d.		s. d.									
1,483	902	7 6	(1) 4 2 Dis. 2½ to 15 per cent., according to consumption. (2) 4 2 Dis. 10 per cent.	(1) From meter, 30-light (2)	- -	1,339	11,375,920	8,557,900 1,118,000 9,675,900	7½	550	200			
1,081	1,018	- -	(1) 4 3 3s. 3d. for cooking purposes. Beyond Local Board District, 4 9 3s. 9d. for cooking purposes. (2) 4s. 6d., including lighting, &c.	(1) From meter, 30-light (2)	Yes - 4 3 Beyond Local Board District, 6 -	810	8,252,500	6,951,600 567,000 7,518,600	*5	389	82	* Estimated. The Return is for year ended 30th June 1889.		
703	318	5s. to 6s. 8d., according to consumption.	(1) 4s. 7d. to 5s. 10d., according to consumption. (2) 4s. 6d., including use of lamps, columns, and test meters.	(1) From meter, 30-light (2)	- -	495	3,869,000	2,909,500 385,500 3,295,000	2½	182	87			
5,108	3,615	Within radius of one mile, 4 - Above one mile and under two miles, 4 6 Above two miles, 5 -	(1) (2) 3s. 6d., 4s., and 4s. 6d. respectively. Dis. 6d. Dis. 9d. to Corporation.	(1) From meter, 30-light (2)	- -	5,456	51,919,300	41,354,600 4,290,400 45,645,000	About 16½	1,305	253			
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,707	9,026	5 -	(1) 3s. 3d. and 4s. - Dis. 5 per cent. (2) 3 3	(1) From meter, 260-light (2) No ch	- -	5,282	49,006,000	33,296,800 7,673,700 40,970,500	About 25½	1,560	350	The Return relates to both Gas and Water as regards capital, receipts &c.		
38,455	19,568	- -	(1) In the borough, 2s. to 2s. 6d., according to consumption. Outside, 2s. 4d. to 2s. 9d. Osmaston, Alvaston and Boulton, 2s. 11d. per 1,000 cubic feet. (2) 2 -	(1) (2) From meter, 2-light 4 l. 14 s light m	- -	41,113	387,814,800	333,923,200 53,028,700 386,951,900	73	14,682	1,882	† Loan converted.		
214	-	4 6 Beyond radius of 1,260 yards from gas works, 5 -	(1) 4 -	(1) From meter, 3-light 18 s.	- -	127	1,105,600	953,000	Nearly 3	34	-			
557	325	5 6 Beyond radius of 1½ miles from works, 6 6	(1) 4s. and 4s. 6d. - (2) 1 l. 6s. per lamp.	(1) From meter, 2-light 1 l. 4 s.	- -	514	4,811,500	2,854,600 † 863,000 3,207,600	‡ 4	136	57	‡ Estimated.		
1,224	769	5 6	(1) (2) 4 -	(1) From meter, 18 s.	- -	1,023	10,992,000	7,747,200 2,728,600 10,472,800	About 5½	390	129			
7,824	2,818	5 -	(1) 3s. 5d. to 4s. 3d., according to consumption. Dis. 5d. (2) 4 2 Dis. 5d.	(1) (2) From meter, 2-light 18 s.	- -	5,822	51,082,000	42,532,250 2,212,140 44,744,390	¶ 59	2,293	422	§ Loan converted. Estimated.		

RETURN relating to all Authorised Gas Undertakings in the

N A M E OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
DERBYSHIRE—continued.												
Langley Mill and Heanor Gas Light and Coke	Gas Orders Confirmation (No. 2) Act, 1886, c. 19.	15,000 2,500 12,500 30,000	11,727 2,500 — 14,227	\$10 per cent. - 6 " " pref. \$7 " " Standard rates for sliding scale.	8 per cent. - 5 " " pref.	2,845	-	-	12,500	-	-	2,865
Long Eaton Gas	Gas and Water Orders Confirmation Act, 1880, c. 61.	18,000 14,000 30,000	18,000 8,000 Premiums, 3,263 27,263	10 per cent. - 7 " " Standard rates for sliding scale.	10 per cent. - 7 " "	6,000	6,000 Deben- ture Stock.	5 per cent. -	14,000	8,000	3,263	5,590
New Mills and Hayfield Gas Light	New Mills and Hayfield Gas Light Act, 1886, c. 28.	4,000	4,000	-	10 per cent. -	2,000	1,200	5 per cent.	-	-	-	2,040
Riddings District Gas	Riddings District Gas Act, 1888, c. 59.	30,000	19,162	10 per cent. -	5 per cent. per annum for latter half year.	7,500	-	-	-	-	-	* 1,554
DEVONSHIRE:												
Barnstaple Gas	Barnstaple Gas Act, 1869, c. 64.	6,540 9,460 16,000	6,540 9,445 Premiums, 982 16,967	10 per cent. - 7 " "	8 per cent. - 7 " "	4,000	4,000	4 per cent. -	9,460	9,460	982	9,047
Devonport Gas and Coke	Devonport Gas Act, 1845, c. 64. 1853, c. 12	35,000 15,000 50,000	35,000 15,000 50,000	10 per cent. - 6 " "	10 per cent. - 6 " "	15,000	15,000	4 per cent. -	-	-	-	22,794
Exeter Gas Light and Coke	Exeter Gas Acts, 1818, c. 10. 1865, c. 120 1878, c. 170	40,000 10,000 20,000 100,000 170,000	40,000 10,000 20,000 10,000 Premiums, 3,550 103,550	10 per cent. - 4 " " pref. 5 " " " 5 " " " 7 " " " Standard rates for sliding scale.	10 per cent. - 4 " " " 4 " " " 5 " " " 7 " " "	- 7,500 25,000 32,500	12,500	4 per cent. -	100,000	30,000	3,550	35,540
Exmouth Gas	Exmouth Gas Acts, 1865, c. 28 1882, c. 96	3,600 3,000 1,000 20,000 26,600	3,600 3,000 4,600 1,000 Premiums, 672 12,672	10 per cent. - 7 " " " 5 " " " 7 " " " Standard rates for sliding scale.	10 per cent. - 7 " " " 5 " " " 7 " " "	1,650 5,000 6,650	1,650	5 per cent. -	20,000	5,600	572	3,381
Ilfracombe Gas	Ilfracombe Gas Act, 1872, c. 33.	4,240 14,910 850 20,000	4,240 7,302 1,888 850 Premiums, 415 14,695	10 per cent. - 7 " " " 7 " " " 4 " " "	10 per cent. - 7 " " " 5 " " " 4 " " "	4,000 1,020 680 1,600	44 per cent. - 5 " "	-	-	None; but 1,200 l. has been sold, and realised 415 l. premium.	-	5,226

GAS UNDERTAKINGS (UNITED KINGDOM).

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale for Car-bonised during 1889.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.
£.	£.	s. d.	s. d.	s. d.			s. d.						
1,598	1,267	- -	(1) 3 s. 3 d. to 3 s. 11 d., according to consumption. (2) 3 6	(1) From 3 s. to 2 l. 10 s. (2) 2 s. 6 d. each.	14 16½	Yes -	4 6	1,667	15,172,400	10,799,900 1,291,196 12,091,096	About 15	450	166
3,078	2,512	- -	(1) (2) 3 4 Dis. 2½ to 15 per cent., according to consumption. Beyond township, 3 s. 6 d. Dis. as above.	(1) From 2 s. for 1-light meter to 8 s. for 10-light meter. (2) Supplied by Local Authority.	14 Company's tests, average 18'21	Yes -	5 2 Beyond township of Long Eaton, 6 2	2,777	28,066,500	26,382,500 1,226,700 26,609,200	5	760	188
1,572	468	- -	(1) (2) 3 s. 7 d. to 4 s. 7 d., according to consumption. Dis. 3 d.	(1) (2) 2 s. for 2-light meter, 3 s. for 3-light meter.	Not prescribed. Company's test, 17	-	-	1,568	12,142,000	10,627,000 376,000 11,003,000	5½	253	75
* 974	* 580	4 -	(1) 4 - Contracts 3 s. 6 d. (2) 3 6	(1) From 3 s. for 3-light meter to 1 l. 16 s. for 100-light meter.	14 Prescribed illuminating power is maintained.	-	-	* 831	* 8,064,300	* 7,267,200 41,372 7,298,572	About 5	415	13
7,540	1,507	4 3	(1) 3 9 (2) 2 l. 13 s. 6 d. per lamp.	(1) From 4 s. for 3-light meter to 8 s. for 20-light meter.	14 16-1	-	-	2,890	30,138,000	24,517,200 2,807,000 27,124,200	14	970	237
17,785	5,009	6 -	(1) 2 6 (2) 2 4	(1) From 3 s. 4 d. to 2 l. 12 s., according to size.	12 Company's test, 16	-	-	15,098	163,892,800	126,624,000 11,708,000 138,327,000	About 37	3,300	600
26,628	8,912	- -	(1) 3 1 Gas engines, 3 s. (2) 3 -	(1) From 3 s. for 2-light meter to 15 s. for 50-light meter.	14 16 to 16	Yes -	4 -	18,765	193,746,000	154,020,200 † 22,470,000 176,490,200	About 36	† 3,800	1,160
2,539	842	- -	(1) (2) 3 9 3 s. 6 d. for cooking, &c.	(1) (2) From 3 s. 4 d. for 3-light meter to 5 s. for 10-light meter, and so on, according to Schedule of Act, 1865.	14 15	Yes -	5 -	1,748	17,006,900	12,552,200 1,875,200 13,927,400	About 10½	518	164
3,928	1,298	5 -	(1) 3 9 Dis. 5 per cent.	(1) From 3 s., upwards (2) 3 -	14 15-25	-	-	2,199	21,897,900	17,905,400 2,775,300 20,680,700	9½	698	209

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
DEVONSHIRE—continued.												
Plymouth and Stone- house Gas Light and Coke	Plymouth and Stonehouse Gas Acts, 1855, c. 35 - 1879, c. 143	25,000 50,000 20,000 60,000	25,000 50,000 20,000 —	10 per cent. - 7½ " " - 7½ " " - 7 " " -	12½ per cent. - 9½ " " - 8½ " " - —	— — — 15,000	— — — —	— — — —	60,000	—	—	67,979
		155,000	95,000	Standard rates for sliding scale.								
Sidmouth Gas	Gas and Water Orders Confirmation Act, 1874, c. 87.	15,000	3,690 3,000 6,690	10 per cent. -	2½ per cent. - 6 " " pref.	—	2,000	6 per cent. -	—	—	—	1,473
Torquay Gas	Torquay Gas Acts, 1860, c. 75. 1865, c. 257 - 1878, c. 26	21,800 * 6,250 23,200 * 6,000 30,000	21,800 6,160 23,200 4,570 18,560 Premiums, 5,133	10 per cent. - 7 " " - 7 " " - 7 " " -	10 per cent. - 7 " " - 7 " " - 7 " " -	— — — 7,500	— — — —	— — — —	30,000	18,860	5,133	21,048
		86,250	80,023									
DORSETSHIRE:												
Dorchester Gas and Coke	Gas and Water Orders Confirmation Act, 1879, c. 159.	34,000	17,000 5,000 Premiums, 1,080 23,080	*10 per cent. - 6 " " pref. *Standard rate for sliding scale.	11 per cent. - 6 " " -	8,500	—	—	17,000	5,000	1,080	6,241
Swanage Gas and Water Gas Undertaking) (Proprietor, Mr. G. Burt)	Gas and Water Orders Confirmation Act, 1883, c. 46.	7,800 7,800 15,600	7,800 2,116 9,916	10 per cent. - 7 " " -	See Column 14	3,900	—	—	—	—	—	701
Town and County of Poole Gas and Coke	Gas and Water Orders Confirmation Act, 1876, c. 92.	9,600 10,520 19,880 40,000	9,600 10,520 420 20,540	10 per cent. - 4 " " - 7 " " -	6½ per cent. - 4 " " - 4 " " -	10,000	10,000	5 per cent. -	—	—	—	5,258
Weymouth Consumers Gas	Weymouth Consumers Gas Act, 1867, c. 103. Gas and Water Orders Confirmation Act, 1875, c. 169.	30,000 10,000 40,000	30,000 7,000 Premiums, 127 57,127	10 per cent. - 7 " " -	10 per cent. - 7 " " -	7,500 2,500 10,000	7,500 2,500 10,000	5 per cent. - 5 " " -	—	—	—	10,940
DURHAM:												
Bishop Auckland District Gas	Bishop Auckland District Gas Act, 1877, c. 206.	13,960 66,040 80,000	13,960 25,000 Premiums, 2,614 41,574	10 per cent. - 7 " " - Standard rates for sliding scale.	9½ per cent. - 6½ " " -	20,000	4,460	4 per cent. -	66,040	25,000	2,614	5,371
City of Durham Gas	City of Durham Gas Act, 1873, c. 126.	30,000 42,000 72,000	30,000 27,360 57,360	10 per cent. - 7 " " -	10 per cent. - 7 " " -	7,500 10,500 18,000	—	—	—	—	—	10,454
Hartlepool Gas and Water	Hartlepool Gas and Waterworks Acts, 1849, c. 25. 1855, c. 49 - 1867, c. 32 - 1874, c. 33 - 1878, c. 9 -	34,000 66,000 100,000 200,000 400,000	34,000 66,000 100,000 88,160 Premiums, 12,175 300,335	10 per cent. - 7½ " " - 7 " " - 7 " " -	6½ per cent. - — — —	— 25,000 25,000 50,000 100,000	55,000	3½, 3¾, 4, and 4½ per cent.	100,000	40,000	12,175	Gas, 29,930 Water, 14,060 43,980

GAS UNDERTAKINGS (UNITED KINGDOM).

United Kingdom other than those of Local Authorities—*continued.*

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clauses are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.
£.	£.	s. d.	s. d.	s. d.			s. d.						
59,810	8,169	- -	(¹) 1 9 (²) 2l. 11s. 3d. per lamp.	(¹) 3s. to 10s., according to size.	14 Company's test, 14'30	Yes	2 6	50,712	557,309,000	489,063,000 26,460,000 508,523,000	54	2,870	1,450
1,135	338	8 4	(¹) (²) 6 3 Dis. 5d.	(¹) 6s., 12s., and 17.	14 16	-	-	619	4,854,000	3,182,900 654,600 3,807,500	About 4	About 140	90
13,926	7,122	5 6	(¹) (²) 3 8	(¹) From 5s. for 3-light meter to 17. 4s. for 100-light meter. (²) Provided by Local Board in Torquay. In Cockington 4s. for 2-light meter, and 5s. for 3-light meter.	15 16	-	-	11,311	118,106,000	94,451,000 7,668,000 102,119,000	About 40	2,482	693
4,130	2,111	4 6	(¹) 3 10 (²) 2l. 12s. 6d. per lamp for 10 months.	(¹) From 4s.	14 Company's tests, average 15'50	Yes -	4 6	2,867	27,443,000	22,194,100 + 2,875,800 25,069,900	About 10	501	193
620	81	7 -	(¹) 5 10 (²) 17. 8s. per lamp for six months.	(¹) From 3s. for 2-light meter to 10s. for 10-light meter.	14 Owner's tests, average 16	-	-	267	2,459,630	1,852,000 255,000 2,107,000	4	110	50
3,233	2,025	6 -	(¹) 4 6 Dis. 6d. (²) 3 6	(¹) All sizes 1s. per quarter. (²) No charge.	14 Company's test, 16	-	-	2,139	21,650,000	17,291,000 1,942,700 19,163,700	About 14	615	276
6,619	4,321	4 6	(¹) (²) 3 10	(¹) 4 -	14 Company's test, 16'23	-	-	4,994	44,986,900	38,338,300 + 4,806,400 43,143,700	14½	1,217	357
2,720	3,251	- -	(¹) 3s. 2d., 3s. 6d., 3s. 8d., and 4s. (²) 3s. 4d. and 3s. 6d.	(¹) From 3s. to 17. 5s. according to size.	14 16	Yes -	Within district of Local Board, 4 - Without, 4 6	3,353	33,162,300	26,540,500 1,757,300 28,297,800	11½	953	272
5,883	4,571	4 - Outside borough, 5 -	(¹) 2s. 8d. and 2s. 11d. Outside borough, 3s. 5d. and 3s. 11d. (²) 2 8	(¹) 10 per cent. on cost of meter.	14 16	-	-	7,099	71,910,000	54,032,400 5,402,600 59,435,000	15	1,720	307
Gas, 16,781 Water, 5,239 22,020	Gas, 13,149 Water, 8,811 21,960	In the Hartlepool and Seaton Carew, 5 - Greatham, 8 8	(¹) 2 6 Dis. 5 to 10 per cent., according to consumption. (²) 2 6 Dis. 10 per cent.	(¹) From 3s. for 1, 2, and 3-light meters to 3½. for 200-light meter.	14 Company's tests, average 15'55	-	-	21,454	217,850,300	168,260,000 22,393,100 190,653,100	56½	3,908	1,594

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
DURHAM—continued.		£.	£.			£.	£.		£.	£.	£.	£.
Houghton-le-Spring District Gas	Houghton-le-Spring District Gas Act, 1870, c. 114.	20,000	11,781	10 per cent. -	-	5,000	5,000	5 per cent. -	-	-	-	1,567
Shotley Bridge and Consett District Gas	Shotley Bridge and Consett District Gas Act, 1869, c. 42.	15,000 16,000	15,000 15,000	10 per cent. - 7 " " "	10 per cent. - 7 " " "	8,000	750	4 per cent. -	-	-	-	6,920
		30,000	30,000									
South Shields Gas	South Shields Gas Acts, 1857, c. 6. 1867, c. 24. 1879, c. 134. 1886, c. 69.	91,500 80,000 120,000	91,500 50,220 29,780 6,000 Premiums, 5,702	7 per cent. - 7 " " " - Standard rates for sliding scale.	10 per cent. - 10 " " "	19,800 20,000 30,000 69,800	42,734	3½ and 4 per cent.	200,000 including premiums.	55,220	35,482	47,999
Spennymoor and Tudhoe Gas	Spennymoor and Tudhoe Gas Act, 1876, c. 128.	12,500 37,500 50,000	12,500 12,500	10 per cent. - 7 " " "	9½ per cent. - 6½ " " "	6,250	400	5 per cent. -	-	-	-	3,451
Sunderland Gas	Sunderland Gas Act, 1857, c. 7.	90,600 100,000 190,600	90,600 52,500 Premiums, 36,365	10 per cent. - 8½ " " "	10 per cent. - 8½ " " "	-	-	-	100,000	52,500	36,365	60,281
Tudhoe and Sunderland Bridge Gas	Tudhoe and Sunderland Bridge Gas Act, 1877, c. 222.	28,000	14,000	7 per cent. -	7 per cent. -	7,000	-	-	-	-	-	3,555
ESSEX:												
Barking Gas	Barking Gas Act, 1867, c. 18.	90,000 30,000 50,000	15,300	10 per cent. - 7 " " "	7½ per cent. -	12,500	-	-	-	-	-	2,580
Braintree and Bocking Gas	Gas and Water Orders Confirmation Act, 1874, c. 87.	12,000 8,000 20,000	12,000 800	10 per cent. - 7 " " "	7 per cent. - 4½ " " "	-	-	-	-	-	-	3,108
Chelmsford Gas Light and Coke	Gas and Water Orders Confirmation Acts, 1874, c. 87. 1885, c. 64.	22,325 10,000 10,000 42,325	22,325 10,000	10 per cent. - 7 " " " 7 " " "	9 per cent. - 6½ " " "	-	10,500	3,000	4 per cent. -	10,000	-	8,200
Chigwell, Loughton, and Woodford Gas	Chigwell, Loughton, and Woodford Gas Act, 1873, c. 21. Gas Orders Confirmation Act, 1888, c. 126.	15,000 25,000 10,000 50,000	15,000 21,000	10 per cent. - 7 " " " 7 " " "	9 per cent. - 7 " " "	10,000	2,500 4,190	4½ per cent. -	10,000	-	-	8,389
						12,500						

GAS UNDERTAKINGS (UNITED KINGDOM).

United Kingdom other than those of Local Authorities—*continued.*

13. Total Expen- diture during 1889.	14. Balance carried to Profit and Loss Account.	15. Maximum Price of Gas Authorized per 1,000 Cubic Feet.	16. Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	17. Annual Charge for Meter Rent: 1. To Private Con- sumers, according to size of Meter in use. 2. For Supply to Public Lamps.	18. Illuminat- ing Power: 1. Number of Can- dles Pre- scribed. 2. Number of Candles Sup- plied, as Officially Tested.	19. Show- ing whether Sliding Scale Clauses are Autho- rised.	20. Initial Price for Sliding Scale.	21. Number of Tons of Coal Car- bonised during 1889.	22. Number of Cubic Feet of Gas made during 1889.	23. Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	24. Length of Gas Mains in Miles.	25. Number of Consumers at 31st December 1889.	26. Number of Public Lamps Lighted during 1889.
£.	£.	s. d.	s. d.				s. d.						
1,557	10	4 - Newbottle, 5 -	(¹) 4 - Newbottle, 4 6 (²) 3 3 Dis. 5 per cent.	(¹) From 4s. for 2-light meter to 14s. for 30-light meter. (²) Provided by Local Board.	14 Company's test, 16	-	-	1,272	12,791,800	5,853,600 1,120,580 6,974,180	■	230	117
4,163	2,757	5 -	(¹) 2s. 6d., 3s. 3d., and 3s. 4d. (²) 3 -	(¹) (²) From 4s. for 3-light meter to 3l. 12s. for 100-light meter.	14 15	-	-	4,837	45,081,000	31,706,200 3,372,000 35,078,200	Estimated, 23	860	430
31,800	16,399	- -	(¹) 2 3 Outside Boroughs of South Shields and Jarrow, 3 - Dis. 7½, 10, 15, and 20 per cent., according to consumption. (²) 1s. per lamp per week (including lighting, cleaning, and extinguishing).	(¹) From 4s. 4d. for 2-light meter to 2l. 8s. for 100-light meter, including meter fittings, and labour of fixing and removal.	16 16-3	Yes -	3 3 Outside borough, 4 -	36,562	412,846,000	290,668,100 *60,670,384 341,338,484	84½	7,217	2,355
1,427	2,024	5 -	(¹) 3s. 3d. to 3s. 9d., according to con- sumption. (²) 1l. 13s. per lamp.	(¹) From 3s. for 2-light meter to 1l. 13s. for 100-light meter.	14 Company's test, 15	-	-	1,820	18,474,300	16,025,200 943,000 16,968,200	30	612	81
45,451	14,830	4 -	(¹) 2 - Dis. 1d., to 6d., ac- cording to consump- tion. (²) 7l. 4s. 6d. per lamp, including lighting, cleaning, and extin- guishing.	(¹) 10 per cent. on cost of meter and fixing.	12 Company's tests, average 16	-	-	51,750	552,998,000	453,859,000 57,202,000 516,061,000	110	10,622	2,448
1,861	1,694	5 -	(¹) 4 - Dis. 10 per cent.	(¹) From 3s. for 3- light meter to 10s. for 20-light meter.	14 Company's tests, average 15	-	-	2,734	27,423,000	24,616,200	8	98	-
1,494	1,088	6 -	(¹) 4s. 6d. Dis. 7½ per cent. to one large consumer.	(¹) From 5s. for 3-light meter to 14s. for 30-light meter.	14 Company's test, 14	-	-	1,124	11,071,900	9,150,100	3	198	-
2,099	1,009	6 5	(¹) 5 - Dis. 3d. to large con- sumers and for other than lighting pur- poses. (²) 4 7	(¹) (²) From 5s. for 3-light meter to 18s. for 50-light meter.	14 Company's tests, average 16	-	-	1,247	12,653,260	9,397,700 1,206,300 10,604,000	5½	340	113
5,040	3,180	5 10	(¹) 4 - Contracts, 3s. 6d., 3s. 8d., and 3s. 9d. (²) 3 10	(¹) From 5s. for 3-light meter to 17s. for 80-light meter.	14 Company's test, to 16	-	-	3,645	35,327,700	28,373,300 *3,615,369 31,888,669	About 13	870	About 220
5,296	3,093	7 -	(¹) 4 3 (²) 2l. 11s. 6d. per lamp.	(¹) From 5s. for 3-light meter to 1l. 10s. for 80-light meter.	14 Company's test, 16-5	-	-	3,268	31,247,000	30,247,000 320,000 30,567,000	■	700	43

N A M E OF C O M P A N Y.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Stock) Author- ised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Author- ised, includ- ing Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Author- ised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
ESSEX—continued.		£.	£.			£.	£.		£.	£.	£.	£.
Clacton-on-Sea Gas and Water	Gas and Water Orders Confirmation Acts, 1876, c. 41. 1885, c. 64 -	5,000 5,000 20,000 30,000	5,000 4,000 — 9,000	10 per cent. - 10 " " - 7 " " -	3 per cent. - 3 " " -	- 7,500	1,000	4½ per cent. -	20,000	-	-	1,217
Colchester Gas - -	Colchester Gas Acts 1866, c. 89 - - 1876, c. 50 - -	20,000 20,000 10,000 50,000	20,000 20,000 2,000 42,666	10 per cent. - 7 " " - 7 " " -	10 per cent. - 7 " " - 7 " " -	5,000 5,000 2,500 12,500	5,000 3,000 — 8,000	4 per cent. - 4½ " " -	10,000	2,000	666	20,525
Grays Gas - -	Gas Orders Confirmation Acts, 1881, c. 103. 1885, c. 55 -	10,000 30,000 40,000	10,000 13,000 25,194	10 per cent. - 7 " " -	6 per cent. - 4½ " " -	2,500 7,500 10,000	1,000 4,200 5,700	4½ per cent. - 4½ " " - 4 " " -	30,000	13,000	2,194	4,243
Halstead Gas - -	Gas and Water Orders Confirmation Act, 1880, c. 61.	10,000 6,000 15,000	10,000 — —	10 per cent. - 7 " " - Standard rates for sliding scale.	6 per cent. -	3,750	3,750	5 per cent. -	5,000	-	-	2,385
Harwich Gas and Coke -	Gas and Water Orders Confirmation Act, 1874, c. 87.	12,000 12,000 24,000	12,000 1,524 13,524	10 per cent. - 7 " " -	8 per cent. - 5½ " " -	- —	- —	- —	- —	- —	- —	2,896
Ilford Gas Light and Coke	Gas and Water Orders Confirmation Act, 1878, c. 42. Gas Orders Confirmation Act, 1881, c. 103.	5,000 2,500 12,500 20,000	5,000 2,500 6,000 14,072	10 per cent. - 7 " " - 7 " " -	7 per cent. - 7 " " - 7 " " -	- — 5,000	5,000	5 per cent. -	12,500	6,000	572	4,088
Lea Bridge District Gas	Lea Bridge Gas Act, 1878, c. 49.	55,000 65,000 100,000	35,000 13,000 50,615	10 per cent. - 7 " " - Standard rates for sliding scale.	10 per cent. - 7 " " -	25,000	8,750	4 and 4½ per cent.	65,000	13,000	2,615	14,350
Romford Gas and Coke -	Gas and Water Orders Confirmation Act, 1874, c. 87. Gas Orders Confirmation Act, 1889, c. 64.	14,000 8,000 13,000 30,000	14,000 3,000 — 17,000	10 per cent. - 7 " " - 7 " " - Standard rates for sliding scale.	10 per cent. - 7 " " -	7,500	4,150 800 4,950	5 per cent. - 4 per cent.	13,000	- —	- —	5,808
Southend Gas - -	Southend Gas Act, 1877, c. 194.	9,000 1,000 10,000 20,000	9,000 1,000 10,000 21,072	10 per cent. - 5 " " - 7 " " -	10 per cent. - 5 " " - 7 " " -	2,250 2,500 4,750	2,250	4½ per cent. -	10,000	10,000	1,072	6,421
Tendring Hundred Waterworks Company (as owners of the Walton-on-the-Naze Gas Works)	Gas and Water Orders Confirmation Act, 1878, c. 56.	3,000 5,000 8,000	2,375 — —	10 per cent. - 7 " " -	3 per cent. -	2,000 for Gas undertaking.	1,250	4 per cent. -	5,000	-	-	315

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clause are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal or Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.				s. d.							
786	451	6 6	(1) 5 10 Dis. 2½ and 5 per cent. (2) 31.6 s. per lamp.	(1) From 4s. for 2-light meter to 18 s. for 50-light meter.	14	-	-	428	3,778,000	3,052,000 504,000 3,556,000	About 3½	161	56	
14,124	6,401	5 -	(1) 3 6 (2) 3 -	(1) From 2s. 4d. for 2-light meter to 18 s. for 50-light meter.	14 16-23	-	-	9,800	101,000,000	88,147,000 8,769,000 96,916,000	18	1,500	600	
2,862	1,381	6 - Beyond one mile radius, 6 6	(1) 4 6 (2) 2 l. 14 s. per lamp, including lighting, extinguishing, and repairing.	(1) From 5s. for 3-light meter to 18 s. for 30-light meter.	15 Company's test, 16	-	-	1,974	19,275,000	15,586,400 † 3,000,000 18,586,400	About 10	261	133	† Estimated.
1,553	832	- -	(1) 5 - 4s. 6d. for purposes other than lighting. Dis. 5 per cent. to three large consumers. (2) 4 7	(1) From 4s. for 2-light meter to 12 s. for 20-light meter. (2) No charge.	14 Company's test, about 15	Yes -	5 -	900	8,761,000	7,242,000 641,800 7,883,800	About 4½	270	98	
1,946	950	7 1	(1) 4 9 Dis. 6d. (2) 2 l. 10 s. per lamp.	(1) From 4s. for 2-light meter to 7 s. for 5-light meter. Larger sizes in proportion.	14 15½	-	-	1,933	12,756,000	9,000,000 2,355,200 11,355,200	4	800	151	
2,934	1,164	6 -	(1) 4 (2) 4l. 2s. 6d. per lamp.	(1) From 8s. for 5-light meter to 18 s. for 30-light meter.	14 Company's test, 16	-	-	2,195	17,000,000	12,815,000 2,892,000 15,707,000	7	250	145	
9,356	4,994	- -	(1) 4 6 (2) 4 -	(1) From 4s. for 5-light meter to 1 l. 14 s. for 100-light meter. (2) Provided by local authority.	14 Company's tests, 14-75	Yes -	5 -	5,442	57,472,800	45,919,500 7,299,000 53,218,500	Nearly 80	1,140	602	
3,504	2,304	- -	(1) 4s. 2d.; outside one mile circle, 4s. 6d. (2) 3 l. 1s. 3d. per lamp burning ten months; 3 l. 15 s. per lamp burning twelve months. Hornechurch, 4s. 6d.	(1) From 8s. for 2-light meter to 10 s. for 10-light meter.	15 Company's test, 15-25	Yes -	4 6 Outside 1 mile circle, 4 9	2,391	24,457,000	21,068,100 2,299,905 23,368,005	11½	484	182	
4,316	2,105	6 -	(1) 4 5 Heating, 4s. (2) 3 7 (estimated.)	(1) From 8s. for 3-light meter to 14 s. for 20-light meter.	14 Company's estimate, 16	-	-	2,426	25,100,000	21,301,500 1,941,600 23,243,100	14	675	275	
259	56	7 6	(1) 7 6 (2) 6 9	(1) From 10 s. for 3-light meter, and so on upwards.	14 Estimated by Company, 14	-	-	156	1,190,000	420,600 287,900 708,500	2	29	48	‡ This sum represents a moiety of the amount paid by the Company for the purchase of the Gas and Waterworks.

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Debenture Stock, Issued at 31 Dec. 1889.	7. Total Loan Capital, including Debenture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
ESSEX—continued.		£.	£.			£.	£.		£.	£.	£.	£.
Waltham Abbey and Cheshunt Gas and Coke	Waltham Abbey and Cheshunt Gas Act, 1869, c. 39. Gas Orders Confirmation Act, 1881, c. 103.	20,000 5,000 25,000 50,000	20,000 4,000 — 24,000	10 per cent. - 7 " " - 7 " " - Standard rates for sliding scale.	7 per cent. - 5 " " - — —	5,500 6,250 11,750	5,500	4 and 4½ per cent.	25,000	—	—	4,800
West Ham Gas	West Ham Gas Acts, 1856, c. 59. 1869, c. 22 1889, c. 160	80,000 150,000 250,000 480,000	80,000 150,000 — 230,000	10 per cent. - 10 " " - 7 " " - Standard rates for sliding scale.	10 per cent. - 10 " " - — —	19,999 37,500 102,501 160,000	19,999 37,500 19,082 76,581	4 per cent. - 4 " " - 4 " " - —	— — — —	— — — —	— — — —	103,117
FLINTSHIRE:												
Buckley Gas	Gas Orders Confirmation Act, 1889, c. 64.	5,000	3,560	10 per cent. -	—	1,250	—	—	—	—	—	49
Connah's Quay Gas and Water	Gas and Water Orders Confirmation Act, 1876, c. 92.	15,000	4,520	8 per cent. -	—	3,800	5,500	4½ and 5 per cent.	—	—	—	595
Flint Gas and Water	Gas and Water Orders Confirmation Act, 1876, c. 92.	7,000 3,000 10,000	6,702 — —	10 per cent. - 7 " " - —	8 per cent. -	2,500	500	4½ per cent. -	—	—	—	1,390
Holywell Station (†British Gas Light Company).	Gas and Water Orders Confirmation Act, 1880, c. 61.	10,413 10,000 20,413	10,413 3,501 13,914	10 per cent. - 7 " " - —	10 per cent.† - 7 " " - —	5,000	—	—	—	—	—	2,956
Mold Gas and Water	Mold Gas and Water Act, 1867, c. 78.	12,000	12,000	10 per cent. -	8½ per cent. -	3,000	2,500	4 and 4½ per cent.	—	—	—	2,497
GLAMORGANSHIRE:												
Aberdare and Aberaman Consumers Gas	Aberdare and Aberaman Consumers Gas Acts, 1869, c. 2. 1874, c. 64	30,000 10,000 40,000	30,000 — —	10 per cent. - 7 " " - —	8 per cent. - — —	7,500 2,500 10,000	1,500	4 per cent. -	—	—	—	7,195
Barry and Cadoxton Gas and Water (Gas Undertaking).	Barry and Cadoxton Gas and Water Acts, 1886, c. 37. 1889, c. 189	14,400 19,200 33,600	12,218 — —	10 per cent. - 7 " " - —	— — —	3,800 4,800 8,400	—	—	—	19,200	—	—
Bridgend (Glamorgan-shire) Gas and Water	Bridgend (Glamorgan-shire) Gas and Water Act, 1869, c. 51. Gas and Water Orders Confirmation Act, 1875, c. 169.	11,000 18,000 29,000	11,000 11,932 22,932	10 per cent. - 7 " " ord. - 6 " " pref.	4½ per cent. - 5 per cent. - —	2,750 4,600 7,350	4,950 Deb. Stock.	4½ per cent. -	—	—	—	3,382
Cardiff Gas Light and Coke	Cardiff Gas Acts, 1837, c. 19. 1854, c. 43 1870, c. 75 1887, c. 29	20,000 40,000 100,000 \$45,000 220,000 455,000	20,000 40,000 100,000 45,000 22,000 Premiums, 571 227,571	10 per cent. - 8 " " - 7 " " - 5 " " - — —	10 per cent. - 8 " " - 7 " " - 5 " " - — —	— 62,500 — — — —	—	—	250,000	22,000	571	78,632
Cwm Avon Works Proprietors.	Gas and Water Orders Confirmation Act, 1886, c. 64.	4,500 2,500 7,000	4,500 2,500 7,000	10 per cent. - 7 " " - —	See Col. 14	1,750	—	—	—	—	—	2,040
Ferndale Gas Light and Coke and Waterworks.	Gas and Water Orders Confirmation Act, 1883, c. 46.	10,000 10,000 30,000	9,316 — —	10 per cent. - 7 " " - Standard rates for sliding scale.	10 per cent. -	5,000	—	—	10,000	—	—	2,249

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Total Expen- diture during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent : 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminat- ing Power : 1. Number of Can- dles Pre- scribed. 2. Number of Can- dles Sup- plied, as Officially Tested.	Show- ing whether Sliding Scale Clauses are Autho- rised.	Initial Price for Sliding Scale.	Number of Tons of Coal Car- bonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889 : 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Num- ber of Publ- ic Lam- Light dur- ing 1889.
£.	£.	s. d.	s. d.	s. d.			s. d.						
1 3,089	1,711	- -	(1) 4 6 (2) 3 3	(1) From 4s. for 2-light meter to 2l. for 100-light meter. (2) No charge.	14 Company's test, 15½	Yes -	5 -	2,016	20,237,000	14,347,000 3,344,000 17,691,000	14	477	28
2 75,433	27,684	- -	(1) 3 - (2) 2 7	(1) From 4s. for 3 and 5-light meters to 15 s. for 50-light meter.	16 Average, 16'47	Yes -	3 -	58,352	603,191,000	479,320,000 53,910,000 533,230,000	About 210	About 8,000	2,411
3 130	Loss, 81	5 6	(1) 4 6	(1) From 4s. for 2 or 3-light meter to 12 s. for 30-light meter.	15	-	-	20	147,310	95,400	2½	28	-
4 328	267	7 -	(1) 6 8 Dis. 10 per cent.	(1) 4 -	15 Company's test, 17	-	-	131	970,000	730,000	1½	74	-
5 1,964	Loss, 64	6	(1) 5 8 Dis. 5 per cent. 4 8 Dis. 5 per cent. to large consumers. (2) 2l. 11s. per lamp.	(1) 5s., 6s., 8s., and 10s. 8d., according to size.	14 No official tests.	-	-	705	6,484,000	4,395,400 773,100 5,170,500	2½	117	-
6 2,168	788	5 6	(1) 3s. 6d. to 5s. 6d., according to con- sumption. (2) Greenfield and Bag- gill, 2l. 9s. 3d. per lamp.	(1) From 3s. for 2-light meter to 1l. 15s. for 100-light meter.	14 Company's tests, average 14'71	-	-	1,227	11,815,500	8,594,900 1,152,032 9,746,932	5½	239	-
7 1,319	1,178	4s. 9d. to 6s. 8d.	(1) 4s. to 5s. 4d. (2) 6s. 6d. per lamp per month, includ- ing lighting and cleaning.	(1) From 4s. for 3-light meter to 10 s. for 20-light meter.	14 17'5	-	-	767	7,644,500	6,261,000 763,100 7,024,100	5	289	-
8 3,614	3,581	5 -	(1) 4 3 4 6 in outlying districts. (2) 4 -	(1) From 4s. for 2-light meter to 12s. for 20-light meter. (2) Provided by local authority.	14 15'2	-	-	3,553	53,969,800	25,006,174 5,101,512 30,107,686	About 16½	901	4
9 -	-	5 -	- - - -	- - - -	15	-	-	-	-	-	-	-	-
10 1,797	1,485	5 -	(1) 4 6 Dis. 6d. (2) 3 6	(1) From 4s. for 2-light meter to 1l. for 50- light meter. (2) Provided by local authority.	14 Company's test, 16	-	-	1,179	9,999,600	7,502,700 1,358,900 8,861,600	3½	302	8
11 59,885	18,747	3 6 Outside the Borough, 4 -	(1) 2 8 Outside Cardiff and Penarth. 3 2 - (2) 2l. 16s. per lamp, including cleaning, lighting, and re- pairing.	(1) From 3s. 4d. for 3-light meter to 8l. 15s. for 500-light meter.	16 Company's tests, average 17½	-	-	55,587	530,588,700	453,413,100 41,138,960 494,552,060	98	9,564	2,181
12 1,350	690	6 -	(1) 5 - Large manufact- uring companies, 4s. 6d. (2) 5 -	6s. for 5-light meter, and so on.	14 15	-	-	1,092	10,657,900	9,440,250 143,524 9,583,774	4½	75	2
13 1,321	928	- -	(1) 5 - (2) 3l. 7s. per lamp.	(1) From 4s. for 3-light meter to 1l. 6s. for 60-light meter.	14 Company's test, 14	Yes -	6 10	1,181	3,896,000	6,989,400 1,639,000 8,688,400	7½	208	11

RETURN relating to all Authorised Gas Undertakings in the

N A M E OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Premiums Applicable to Capital Purposes, Paid up at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Debenture Stock, Issued at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Debenture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
GLAMORGANSHIRE—continued.												
Llynvi Valley Gas	Llynvi Valley Gas Act, 1868, c. 133.	10,000	9,200	10 per cent.	5 per cent.	2,500	1,050	4½ per cent.	-	-	-	1,472
Merthyr-Tydfil Gas	Merthyr-Tydfil Gas Act, 1868, c. 77.	11,550 18,450 3,300	11,550 18,200 3,300	10 per cent. 7 " " " 5 " " "	10 per cent. 7 " " " 5 " " pref.	6,961	-	-	-	-	-	9,599
		33,300	28,050									
Pontypridd Gas Light and Coke	Pontypridd Gas Act, 1850, c. 50.	6,000	6,000	-	10 per cent., and 6½ per cent. in respect of arrears.	3,000	3,000 Deb. Stock.	7½ per cent.	-	-	-	6,062
Swansea Gas Light	Swansea Gas Acts, 1830, c. 17, 1861, c. 41	6,000 94,000	6,000 94,000	10 per cent. 7½ " " "	10 per cent. 7½ " " "	25,000	25,000	3½ and 4 per cent.	94,000	94,000	24,301	39,072
	Gas Orders Confirmation Act, 1888, c. 125.	50,000 150,000	24,301 Premiums, 3,696	7 " " "	7 " " "	12,500	-	-	50,000	8,900	3,696	
			136,897			37,500			144,000	102,900	27,997	
Ystrad Gas and Water	Ystrad Gas and Water Act, 1868, c. 56.	25,000	25,000	10 per cent.	11 per cent.	-	12,500	5 per cent.	40,000	14,010	5,980	14,328
	Gas and Water Orders Confirmation Act, 1872, c. 69.	15,000	15,000	10 " " "	11 " " "	-	-	-	-	-	-	
	Ystrad Gas and Water Act, 1874, c. 144.	-	-	-	-	-	-	-	-	-	-	
	Gas and Water Orders Confirmation Act, 1879, c. 169.	40,000	14,010 Premiums, 5,980	7 " " "	8 " " "	-	-	-	-	-	-	
	Gas and Water Orders Confirmation Act, 1883, c. 46.	-	-	-	-	10,000	-	-	-	-	-	
		80,000	59,990									
GLOUCESTERSHIRE:												
Bristol United Gas Light	Bristol United Gas Acts, 1853, c. 84, 1873, c. 58, 1876, c. 107, 1877, c. 84	261,250 250,000 511,250	261,250 183,000 Premiums, 210,533 664,783	10 per cent. 10 " " "	10 per cent. 10 " " "	85,000 62,500 147,500	122,250	4 per cent.	80,000 250,000 330,000	80,000 183,000 263,000	210,416 (117, also realised on sale of debenture stock not subject to auction clauses.)	186,429
Cheltenham Gas Light and Coke	Cheltenham Gas Acts, 1819, c. 17, 1856, c. 30, 1872, c. 184	25,000 50,000 80,000 155,000	25,000 50,000 65,000 140,000	10 per cent. 7½ " " " 7 " " "	10 per cent. 7½ " " " 7 " " "	- 17,500 20,000 37,500	13,000	4½ and 5 per cent.	-	-	-	44,119
Dursley Gas Light and Coke	Gas Orders Confirmation (No. 2) Act, 1888, c. 126.	5,000 2,000 7,000	5,000 -	10 per cent. 7 " " "	10 per cent. Standard rates for sliding scale.	1,750	-	-	2,000	-	-	1,447
Gloucester Gas Light	Gloucester Gas Acts, 1820, c. 10, 1834, c. 52, 1856, c. 118, 1872, c. 5	25,000 21,400 53,600 100,000	25,000 21,400 40,000 86,400	10 per cent. 7½ " " " 7 " " "	10 per cent. 7½ " " " 7 " " "	6,250 5,350 13,400 25,000	15,100	3½ and 4 per cent.	-	-	-	27,495
Stroud Gas Light and Coke	Stroud Gas Act, 1864, c. 40.	18,000 22,000 40,000	18,000 7,600 25,500	10 per cent. 7½ " " "	10 per cent. 7½ " " "	10,000	5,000	5 per cent.	-	-	-	12,368

United Kingdom other than those of Local Authorities—continued.

	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
	Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent : 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power : 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clause is Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889 : 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps during 1889.
	£.	£.	s. d.	s. d.				s. d.						
1	994	478	6 6	(1) 5 - Dis. 1s. (2) 3 6	(1) From 4s. for 2-light meter to 1l. for 50-light meter. 14 16	14 16	-	-	926	6,241,200	4,822,000 557,000 5,379,000	17	312	
2	7,220	2,379	5 - Public lamps, 3 6	(1) 2s. 8d., 3s., 3s. 2d., and 3s. 4d., according to consumption. Out districts, 3 8 (2) 3l. 5s. per lamp. Out districts, 4l. 5s. per lamp (365 nights), including gas at 5 cubic feet per hour, all service, repairs, and maintenance. (3) 3l. 12s. 6d. per lamp.	(1) From 4s. for 3-light meter to 1l. 10s. for 60-light meter. 14 Company's test, 15	14 Company's test, 15	-	-	4,326 Cannel, 274 4,600	50,814,200	44,213,900 * 4,500,000 48,713,900	About 20	1,336	
3	4,462	1,600	8 -	(1) 2s. 10d., 3s. 4d., 3s. 6d., and 3s. 10d., according to consumption. (2) 3l. 12s. 6d. per lamp.	(1) From 4s. for 3-light meter to 2l. for 100-light meter. 12 15	12 15	-	-	3,150	29,981,900	23,825,800 4,423,800 28,249,400	20	597	
4	28,521	10,551	3 6 Without the Borough, 5 -	(1) 3 - Skeppy, 3s. 4d.; Mumbles, 4s. 4d. (2) 2 10 Mumbles, 4 -	(1) From 4s. to 1l. 10s., according to size. 15 15½ to 16½	15 15½ to 16½	-	-	23,548	211,844,000	176,664,000 21,402,000 198,068,000	About 71	About 5,400	1,
5	9,574	4,754	- -	(1) 4 - Large consumers, 3s. to 3s. 11d.; stoves and gas engines, 3s. 9d. (2) 3 6	(1) From 2s. for 2-light meter to 16s. for 30-light meter. 14 Company's test, average 16½ (2) Provided by Local Board.	14 Company's test, average 16½	Yes -	6 s. and 6 s. 8 d.	5,200	50,088,500	37,799,900 5,583,700 43,383,600	24	1,102	
6	152,548	33,881	4 6	(1) 2 2 Outside Borough, 2s. 4d. and 2s. 8d. Dis. 2d. to consumers of 1,000,000 cubic feet and upwards, per annum. (2) 2 - Dis. 5 and 10 per cent. Outside Borough, 2 2 Dis. 5 per cent.	(1) From 3s. for 3-light meter to 5l. 8s. for 300-light meter. 13½ Company's test, 17-38	13½ Company's test, 17-38	-	-	142,315	1,387,193,000	1,136,070,118 132,761,463 1,268,831,681	245	21,740	6,
7	33,442	10,677	4 - In out parishes, 5 -	(1) 2 6 Out parishes, 2 6 Dis. 5 per cent. (2) 2 4 Dis. 5 per cent. Out parishes, 2 6 Dis. 5 per cent.	(1) From 1s. for 3-light meter to 18s. for 250-light meter. 15 16-48	15 16-48	-	-	25,909	288,859,000	246,619,000 25,477,084 272,096,084	81	5,940	1,
8	1,013	434	- -	(1) 3 6 (2) 1l. 12s. per lamp.	(1) 3s. to 9s., according to size of meter. 15 Company's tests, average not less than 16½	15 Company's tests, average not less than 16½	Yes -	4 1	770	7,214,900	6,127,000 350,000 6,477,000	7	230	
9	19,787	7,708	5 - Beyond one mile from city boundary, 6 -	(1) 2 6 Dis. 15 per cent. to consumers of 1,500,000 cubic feet and upwards per annum. (2) 2 6 Dis. 15 per cent.	(1) From 3s. for 3-light meter to 2l. 12s. for 200-light meter. 15 16-31 (2) Provided by local authority.	15 16-31	-	-	16,018	182,438,940	151,168,700 16,231,467 167,400,167	88	3,232	1,
10	9,390	2,973	5 -	(1) (2) 3 2	(1) From 6s. for 3-light meter to 4l. for 500-light meter. 13 16	13 16	-	-	8,086	75,308,000	55,247,200 5,737,400 60,984,600	55	1,268	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Stock) Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
HAMPSHIRE:												
Aldershot Gas and Water	Aldershot Gas and Water Act, 1886, c. 203. Gas and Water Orders Confirmation Act, 1879, c. 159.	25,000 4,500 25,000 54,500	25,000 4,500 12,000 4,500 Premiums, 4,452 50,452	10 per cent. - 5 " " pref. 6 " " " 7 " " " 7 " " "	10 per cent. - " " " 6 " " pref. 7 " " " 7 " " "	6,200 - - 6,250 12,450	6,200 - - 4,100 10,300	4 per cent. - - - 4 " " -	- - - - -	- - - - -	(4,452 l. realised, but not under auction clauses.)	13,522
Basingstoke Gas	Basingstoke Gas Act, 1887, c. 66.	11,100 5,500 15,000 31,650	11,100 5,500 2,000 Premiums, 1,067 19,717	*10 per cent. - 5 " " " 5 " " " 7 " " " *Standard rates for sliding scale.	10 per cent. - 5 " " " 5 " " " 7 " " " 7 " " "	7,750 - - - -	- - - - -	- - - - -	15,000 2,000 1,067	2,000 1,067	1,067	5,704
Bournemouth Gas and Water	Bournemouth Gas and Water Acts, 1873, c. 73 - 1878, c. 202 -	50,000 10,000 40,000 150,000 250,000	50,000 10,000 40,000 85,000 Premiums, 23,252 188,252	*10 per cent. - 6 " " pref. *7 " " " *7 " " " *Standard rates for sliding scale.	13 per cent. - 6 " " " 7 " " " 7 " " " 7 " " "	25,000 - - 37,500 62,500	25,000 - 12,500 Pre- miums, 300 37,800	4 per cent. - 4 " " 4 " " - -	150,000 65,000 23,252	65,000 23,252	23,252	44,772
Christchurch Gas	Christchurch Gas Act, 1877, c. 146.	25,000 10,000 35,000	18,080 - -	10 per cent. - 7 " " "	2 per cent. - -	8,750 - -	- - -	- - -	10,000 -	- -	- -	2,057
Fareham Gas and Coke	Fareham Gas Act, 1865, c. 24.	10,000 8,200 Premiums, 68 8,568	8,200 Premiums, 68 8,568	8 per cent. - -	6 per cent. - -	2,500 600 400 200 1,200	4 1/2 per cent. - 4 1/2 " " 4 " " -	4,045 2,245 368	2,245 368	368	2,948	5
Gosport Gas and Coke	Gosport Gas Acts, 1865, c. 64, 1878, c. 152.	50,000 37,500 2,000 39,500	37,500 2,000 Premiums, 391 4,891	10 per cent. - 5 " " pref. 7 " " " Standard rates for sliding scale.	8 per cent. - 5 " " " 5 1/2 " " " -	12,500 4,900 3,250 3,250	4 per cent. - - - -	- - -	- -	- -	- -	12,157
Havant Gas	Gas and Water Orders Confirmation Act, 1879, c. 159.	3,000 10,000 13,000	3,000 1,500 Premiums, 391 4,891	10 per cent. - 7 " " " Standard rates for sliding scale.	8 per cent. - 5 1/2 " " " -	3,250 3,250	5 per cent. - -	10,000 1,500	1,500	391	1,555	7
Lyndhurst Gas and Water (Gas Undertaking).	Gas and Water Orders Confirmation Act, 1886, c. 69.	9,625 -	- -	10 per cent. - Standard rate for sliding scale.	- -	2,406 -	- -	- -	- -	- -	- -	8
North Camp and Farn-boro' District Gas	Gas and Water Orders Confirmation Act, 1877, c. 131.	20,000 10,000 30,000	9,500 -	10 per cent. - 7 " " "	4 per cent. - -	- -	- -	- -	10,000 -	- -	- -	1,224
Portsea Island Gas Light	Portsea Island Gas Acts, 1821, c. 73. 1852, c. 13 - 1861, c. 121 - Gas and Water Orders Confirmation Act, 1872, c. 69. Gas Orders Confirmation Act, 1882, c. 99	31,800 30,000 30,000 100,000 100,000 291,800	31,800 30,000 30,000 100,000 -	10 per cent. - 10 " " " 10 " " " 9 " " " 7 " " " Standard rates for sliding scale.	12 1/2 per cent. - 12 1/2 " " " 12 1/2 " " " 11 1/2 " " " -	- 9,012 22,950 25,000 25,000 81,962	- Stock, 9,012 Mort- gages, 500 -	- 5 per cent. 5 " " "	100,000 -	- -	- -	82,344

United Kingdom other than those of Local Authorities—continued.

13. Total Expen- diture during 1889.	14. Balance carried to Profit and Loss Account.	15. Maximum Price of Gas Authorised per 1,000 Cubic Feet.	16. Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	17. Annual Charge for Meter Rent : 1. To Private Con- sumers, according to size of Meter in use. 2. For Supply to Public Lamps.	18. Illuminat- ing Power : 1. Number of Can- dles Pre- scribed. 2. Number of Can- dles Sup- plied, as Officially Tested.	19. Show- ing whether Sliding Scale Clauses are Autho- rised.	20. Initial Price for Sliding Scale.	21. Number of Tons of Coal Car- bonised during 1889.	22. Number of Cubic Feet of Gas made during 1889.	23. Number of Cubic Feet of Gas Sold during 1889 : 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	24. Length of Gas Mains in Miles.	25. Number of Consumers at 31st December 1889.	26. Number of Public Lamps Lighted during 1889.	REMARKS.
2,205	4,617	s. d. 4 6	(1) (2) s. d. 3 6	(1) From 6 s. 8 d. for 3-light meter to 18 s. for 30-light meter. (2) Provided by Local Board.	12 Company's tests, average, 15'81	-	s. d. -	5,738	54,931,000	50,703,600 2,619,600 53,223,200	11½	503	204	Columns 1 to 14 re- late to Gas and Water combined.
3,895	1,809	- -	(1) (2) 4 s. 2 d. to con- sumers of under 200,000 cubic feet per annum. 3 s. 9 d. above that quantity. (2) 3 - (Estimated.)	(1) From 3 s. for 3-light meter to 1 l. for 100-light meter.	15 Company's tests, average 15'60	Yes -	4 2	2,372	27,731,800	20,432,400 2,840,100 23,272,500	8	406	153	
27,645	17,127	- -	(1) 3 6 (2) 3 6 Dis. 10 per cent.	(1) From 5 s. for 3-light meter to 1 l. 14 s. for 100-light meter. (2) Public property.	14 15'5	Yes -	4 6	15,162	146,946,000	124,861,200 10,481,700 135,352,900	50	2,248	918	Columns 1 to 14 re- late to Gas and Water combined.
1,758	299	6 6	(1) 5 - (2) 4 6	(1) From 6 s. for 3 to 5-light meter to 2 l. for 100-light meter.	14 16	-	-	890	10,238,000	9,252,000 533,000 9,785,000	About 5	185	71	
2,183	765	5 3	(1) 4 2 (2) 4 2 Dis. 5 per cent.	(1) 12½ per cent. on cost of meter. (2) Provided by Local Board.	14 15 to 16	-	-	Common, 1,446 Cannel, 2 1,448	14,541,000	8,892,850 1,779,437 10,602,087	About 6½	About 340	126	
8,748	3,409	4 6	(1) 3 s. 6 d. and 3 s. 9 d. (2) 3 l. 10 s. per lamp.	(1) Meter rent, 1 d. to 2 d. per 1,000 cubic feet.	14 Company's test, 15'68	-	-	6,287	59,546,800	48,127,200 7,338,700 55,465,900	22	900	325	
1,189	466	- -	(1) 4 2 (2) 3 l. per lamp.	(1) 3 s. to 8 s., accord- ing to size.	14 Company's test, 15'	Yes -	5 -	716	7,262,000	5,955,000 581,800 6,536,800	About 4	172	44	
-	-	6 -	- - -	- - -	15	Yes -	5 6	-	-	-	-	-	-	The works are in course of construc- tion.
920	304	7 -	(1) 5 - Dis. 10 per cent. to one large consumer. (2) 5 -	(1) (2) From 6 s. 8 d. for 3-light meter to 18 s. 8 d. for 50-light meter.	15 Company's tests, average, 16'40	-	-	516	4,561,500	4,320,200 45,000 4,365,200	4½	91	16	
62,982	26,362	- -	(1) 2 4 (2) 2 -	(1) From 4 s. for 3-light meter to 1 l. for 50-light meter.	14 15'19	Yes -	3 4	49,382	567,764,000	496,630,500 51,473,000 548,103,500	145	10,000	1,936	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
HAMPSHIRE—continued.		£.	£.			£.	£.		£.	£.	£.	£.
Southampton Gas Light and Coke	Southampton Gas Acts, 1848, c. 14. 1885, c. 142 1876, c. 136	50,000 20,000 60,000 100,000 230,000	50,000 20,000 80,000 64,800 218,841	10 per cent. 5 " " 7 " " 7 " " 7 " "	10 per cent. 5 " " 7 " " 7 " " 7 " "	16,680 15,000 25,000 5,000 36,680	16,680 15,000 5,000 36,680	5 per cent. 5 " " 5 " " 5 " " 5 " "	100,000 — — — —	65,000 — — — —	21,941 — — — —	53,932
Winchester Water and Gas	Winchester Water and Gas Act, 1865, c. 38. Gas and Water Orders Confirmation Act, 1888, c. 127.	61,500 40,000 101,500	61,500 5,587 2,843 69,930	10 per cent. 7 " " 7 " " 7 " "	10 per cent. 7 " " 7 " " 7 " "	15,000 10,000 25,000	15,000 10,000 25,000	4 per cent. — — —	40,000 — — —	7,000 — — —	3,676 — — —	17,042
HEREFORDSHIRE:												
Leominster Gas and Coke	Gas and Water Orders Confirmation Act, 1873, c. 42.	5,000 4,000 9,000	5,000 2,500 7,500	10 per cent. 7 " " 7 " "	10 per cent. 7 " " 7 " "	— — —	— — —	— — —	— — —	— — —	— — —	2,821
HERTFORDSHIRE:												
Elstree and Boreham Wood Gas	Gas and Water Orders Confirmation Act, 1872, c. 69.	10,000	6,800	10 per cent. 7 " "	2½ per cent. 7 " "	— 1,700 900 2,600	— 1,700 900 2,600	5 per cent. 6 " " 6 " " 6 " "	— — — —	— — — —	— — — —	907
Great Berkhamstead Gas Light and Coke	Gas Orders Confirmation Act, 1888, c. 128.	7,000 5,000 12,000	7,000 — —	10 per cent. 7 " " Standard rates for sliding scale.	10 per cent. 7 " " Standard rates for sliding scale.	3,000 1,500	1,500	4 per cent. — —	5,000 — —	— — —	— — —	2,768
Hatfield Gas	Gas Orders Confirmation Act, 1888, c. 128.	3,000 7,000 10,000	3,000 — —	10 per cent. 7 " " Standard rates for sliding scale.	10½ per cent. 7 " " Standard rates for sliding scale.	2,500 500	500	4 per cent. — —	7,000 — —	— — —	— — —	1,510
Hemel Hempstead District Gas	Hemel Hempstead District Gas Act, 1878, c. 78.	12,000 5,500 20,000 37,500	12,000 5,500 7 17,500	10 per cent. 7 " " Standard rates for sliding scale.	8½ per cent. 6½ " " Standard rates for sliding scale.	9,400 3,000	3,000	4 per cent. — —	20,000 — —	— — —	— — —	4,335
Hertford Gas Light	Hertford Gas Act, 1884, c. 56.	13,000 12,000 25,000	12,990 1,000 2,000 15,990	10 per cent. 6 " " 7½ " " 7½ " "	8 per cent. 5½ " " 7½ " " 7½ " "	6,000 — — —	— — — —	— — — —	12,000 — — —	1,000 — — —	7 — — —	5,905
Hoddesdon Gas and Coke	Gas Orders Confirmation (No. 2) Act, 1886, c. 19.	10,000 6,000 16,000	10,000 2,000 988 12,988	10 per cent. 7 " " Standard rates for sliding scale.	10 per cent. 7 " " Standard rates for sliding scale.	4,000 — —	— — —	— — —	6,000 — —	2,000 — —	988 — —	3,113
Rickmansworth Gas Light and Coke	Gas Orders Confirmation (No. 1) Act, 1885, c. 55.	10,733 5,000 15,733	10,500 1,500 145 12,145	10 per cent. 7 " " Standard rates for sliding scale.	7½ per cent. 5½ " " Standard rates for sliding scale.	3,933 400	400	4 per cent. — —	5,000 — —	1,500 — —	145 — —	2,172
St. Albans Gas	St. Albans Gas Act, 1870, c. 88.	10,000 18,000 28,000	10,000 10,000 20,000	7½ per cent. 6 " " 6 " "	7½ per cent. 6 " " 6 " "	7,000 — —	— — —	— — —	— — —	— — —	— — —	9,040
Watford Gas and Coke	Watford Gas Acts, 1871, c. 198. 1883, c. 41	14,800 10,200 4,600 90,000	14,800 15,900 7,000 4,689 41,689	10 per cent. 7 " " 7 " " Standard rates for sliding scale.	12½ per cent. 9½ " " 9½ " " Standard rates for sliding scale.	15,000 — — —	— — — —	— — — —	60,000 — — —	7,000 — — —	4,689 — — —	11,607

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total pen- sure ring 189.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31 December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Con- sumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminat- ing Power: 1. Number of Can- dles Pre- scribed. 2. Number of Can- dles Sup- plied, as Officially Tested.	Show- ing whether Sliding Scale Clauses are Autho- rised.	Initial Price for Sliding Scale.	Number of Tons of Coal Car- bonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
328	17,604	4 s. 6 d., 5 s., and 6 s. 6 d.	(1) (2) 3 s. and 3 s. 6 d. Dis. 2½ per cent. to local authorities and public companies. Shirley and Freeman- tile contract charge of 2½ 2 s. 6 d. per lamp for eight months. Dis. 2½ per cent.	(1) From 4 s. for 3-light meter to 3½ for 150-light meter. (2) Provided by local authority.	14 Company's test, 14'63	-	-	25,219	282,227,000	242,836,500 20,860,800 263,697,300	99	5,400	1,338	
969	7,073	5 -	(1) (2) 3 6	(1) From 8 s. for 5- light meter to 14 s. for 50-light meter.	14 Company's test, 14'60	-	-	5,858	55,838,200	50,973,000 180,000* 51,153,000	Cannot be given.	805	6	Columns 1 to 14 re- late to Gas and Water combined. * Estimated.
054	767	5 10	(1) 3 9 (2) 3 6	(1) From 3 s. 4 d. for 3-light meter to 14 s. for 50-light meter.	14 Company's test, 16½	-	-	1,310	14,165,500	10,874,600 1,070,000 11,944,600	4½	418	108	
567	340	6 -	(1) 5 6	(1) From 5 s. for 2-light meter to 12 s. for 20-light meter.	14 16'5	-	-	350	3,100,000	2,710,400	About 8	75	-	
978	780	- -	(1) (2) 4 7	(1) From 5 s. for 2-light meter to 12 s. for 20-light meter. (2) Provided by local authority.	15 Company's test, 17	Yes -	4 7	1,065	11,207,300	9,039,900 728,470 9,768,370	5	291	138	
064	446	- -	(1) 3 11 (2) 3 2½	(1) From 4 s. for 2-light meter to 14 s. for 50-light meter.	15 Company's test, 17	Yes -	4 3	681	6,900,000	5,679,900 298,830 5,978,730	3½	126	45	
781	1,574	- -	(1) 5 - Dis. 5 to 10 per cent., according to con- sumption. (2) £. 475 for 246 lamps, including gas, rent of posts, lighting, extinguishing, and cleaning.	(1) From 4 s. for 3-light meter to 10 s. for 30-light meter.	14 Company's test, 16	Yes -	5 3	1,676	16,770,100	13,273,890 1,938,795 15,212,685	14½	458	249	
738	1,167	6 -	(1) (2) 4 6 Dis. 10 per cent.	(1) (2) -	14 16	-	-	2,300	23,000,000	20,100,000 1,600,000 21,600,000	8	445	168	
823	1,290	- -	(1) 4 9 (2) 2½ 2 s. 6 d. per lamp lighted from September to May.	(1) 5 -	14 Company's test, 16	Yes -	5 -	1,298	12,887,500	9,762,800 1,655,900 11,418,700	9	285	168	
403	769	- -	(1) 4 7 (2) 2½ 5 s. per lamp.	(1) From 5 s. for 2-light meter to 14 s. for 30-light meter.	14 Company's test, 18	Yes -	4 7	838	8,999,800	6,760,900 855,000 7,605,900	5	210	96	
420	1,620	5 -	(1) 3 4 (2) 3 -	(1) From 4 s. for 3-light meter to 10 s. for 20-light meter.	14 Company's test, 18	-	-	3,864	41,689,200	33,034,300 5,144,018 38,178,318	18½	870	801	
589	4,018	- -	(1) 3 4 (2) 3 4 Dis. 5 per cent.	(1) From 3 s. for 2-light meter to 3½ 12 s. for 100-light meter.	15 16	Yes -	4 3	5,327	56,726,000	45,916,332 8,810,121 49,726,453	15	1,323	273	† Loan converted.

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, Issued at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
HUNTINGDON:												
St. Ives (Hunts) Gas	Gas and Water Orders Confirmation Act, 1889, c. 119.	10,000 2,500 12,500	10,000 — —	10 per cent. - 7 " " " - Standard rates for sliding scale.	7 per cent. -	£. 3,125	£. 600	4½ per cent. -	£. 2,500	£. —	£. —	£. 2,105
St. Neots Gas and Coke	Gas and Water Orders Confirmation Act, 1883, c. 48.	5,500 5,500 11,000	5,500 — —	10 per cent. - 7 " " " - Standard rates for sliding scale.	10½ per cent. -	2,750	700	4½ per cent. -	5,500	—	—	1,803
ISLE OF WIGHT:												
Newport (Isle of Wight) Gas	Newport (Isle of Wight) Gas Act, 1870, c. 5.	20,000 10,000 30,000	20,000 — —	10 per cent. - 7 " " " -	10 per cent. -	7,500	—	—	—	—	—	6,725
Ryde Gas Light	Ryde Gas Act, 1866, c. 54.	18,750 31,250 50,000	18,750 26,250 45,000	9 per cent. - 7 " " " -	9 per cent. - 7 " " " -	12,500	—	—	—	—	—	10,311
Sandown Gas and Coke	Gas and Water Orders Confirmation Act, 1878, c. 56.	10,000 10,000 20,000	10,000 — —	10 per cent. - 7 " " " - Standard rates for sliding scale.	9 per cent. -	5,000	—	—	10,000	—	—	2,554
Shanklin Gas	Gas and Water Orders Confirmation Act, 1878, c. 56.	10,000 10,000 20,000	10,000 800 Premiums, 273 11,073	10 per cent. - 7 " " " - Standard rates for sliding scale.	9 per cent. - 6½ " " " -	5,000	—	—	10,000	800	261	2,590
Ventnor Gas and Water	Ventnor Gas and Water Act, 1866, c. 47. Gas and Water Orders Confirmation Act, 1879, c. 159.	30,000 27,500 57,500	30,000 6,900 Premiums, 89 36,969	10 per cent. - 7 " " " -	7½ per cent. - 5½ " " " -	7,500 5,000 12,500	7,500 1,250 8,750	4½ and 4½ per cent.	27,500	6,900	69	7,584
KENT:												
Broadstairs Gas	Broadstairs Gas Act, 1876, c. 27. Gas and Water Orders Confirmation Act, 1889, c. 46.	6,000 6,000 12,000 20,000 34,000	6,000 7,000 2,000 — Premiums, 454 15,454	10 per cent. - 7 " " " - 5 " " " pref. 7 " " " - Standard rates for sliding scale.	10 per cent. - 7 " " " - 5 " " " -	5,000	—	—	20,000	1,000	454	4,017
Bromley Gas Consumers	Bromley Gas Acts, 1868, c. 286, 1879, c. 50.	70,000 100,000 170,000	70,000 28,160 Premiums, 9,923 108,083	10 per cent. - 7 " " " - Standard rates for sliding scale.	11 per cent. - 8 " " " -	17,500 25,000 42,500	25,000	4 per cent. -	100,000	28,160	9,923	27,861
Canterbury Gas and Water	Canterbury Gas and Water Acts, 1822, c. 34, 1824, c. 34. 1866, c. 99. 1873, c. 42.	Gas, 15,000 Water, 7,500 Gas, 20,000 Water, 30,000 20,000 92,500	15,000 7,500 20,000 30,000 20,000 92,500	8 per cent. - 8 per cent. -	8 per cent. -	9,000 7,500 5,000 21,500	9,000	3 l. 12 s. 6 d. to 4 l. per cent.	—	—	—	24,923
Crays Gas	Crays Gas Act, 1866, c. 166. Gas and Water Orders Confirmation Act, 1884, c. 39.	20,000 20,000 40,000	20,000 9,300 Premiums, 3,088 32,388	10 per cent. - 7 " " " - Standard rates for sliding scale.	10 per cent. - 7 " " " -	5,000 5,000 10,000	6,250	4½ per cent. -	20,000	9,300	3,088	8,652

United Kingdom other than those of Local Authorities—continued.

14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Show-ing whether Sliding Scale for Candles are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS
£.	s. d.	s. d.	s. d.			s. d.							
882	- -	(1) (2) 4 9	(1) (2) From 6s. for 3 and 5-light meters to 11. for 50-light meter.	15 Company's tests, average 18	Yes -	5 -	669	7,334,300	6,791,400 435,770 7,227,170	About 3	243	81	
602	- -	(1) (2) 4 5	(1) From 4s. for 1-light meter to 11. for 30-light meter. (2) 4 -	14 16 Company's tests, average 15	Yes -	4 7	666	6,875,900	5,729,510 492,940 6,222,450	3½	330	92	
2,550	5 -	(1) 3 9 (2) 21. 17s. per lamp.	(1) From 4s. for 2-light and 3-light meters to 10s. for 20-light meter.	14 Company's test, 16	-	-	3,379	32,499,400	25,226,000 * 3,644,000 28,870,000	9	925	288	* Estimated.
3,710	5 -	(1) (2) 3 6 5 per cent. discount to lighting authority.	(1) From 4s. for 3-light meter to 11. for 30-light meter. (2) Provided by local authority.	14 Company's tests, average 15-60	-	-	5,207	52,482,000	42,345,400 8,629,304 45,874,704	18	1,346	311	
887	- -	(1) (2) 4 7	(1) From 4s. for 3-light meter to 14s. for 20-light meter. (2) 3 -	14 Company's tests, average from 15	Yes -	6 6	1,290	12,900,000	8,700,000 700,000 † 9,400,000	3½	230	93	† Estimated
925	- -	(1) 4 7 (2) 21. 15s. per lamp.	(1) From 4s. for 2-light meter to 12s. for 20-light meter.	14 Company's tests, average 15	Yes -	6 6	1,014	9,900,000	8,033,500 868,300 8,901,800	5	300	101	
2,017	5 10	(1) (2) 4 6	(1) 4s. and upwards (2) Provided by local board.	14 Company's tests, 16	-	-	2,315	22,605,600	18,943,900 1,298,000 20,241,900	About 7	510	135	Columns 1 to 14 relate to Gas and Water combined.
1,182	- -	(1) 3 6 (2) 31. 1s. 7d. per lamp.	(1) From 6s. for 3-light meter to 11. for 50-light meter.	14 Company's test, 15-11	Yes -	4 4	1,756	17,871,800	14,830,400 2,264,100 17,094,500	10	468	191	† Loan converted. In addition to the usual rates and taxes the Company are obtaining a local duty of 1s. 6d. upon each ton of coal used in the manufacture of gas.
8,330	- -	(1) 3 - (2) 31. 10s. 6d. per lamp, including lighting, cleaning, repairing, and interest on cost of lamps, &c.	(1) From 4s. for 3-light meter to 16s. for 50-light meter; larger sizes in proportion.	14 Company's tests, average about 18	Yes -	4 6	13,064	137,729,000	120,969,600 \$ 11,716,900 132,686,500	About 83	2,200	629	\$ Estimated.
9,265	4s. and 4s. 6d. according to price of coal.	(1) 2 10 War Department, 2 7 (2) 31. 13s. 6d. per lamp, from sunset to sunrise all the year.	(1) 10 per cent. on cost of providing and fixing meters supplying 5 lights and under; 15 per cent. on meters supplying above 5 lights.	14 Company's test, 16	-	-	11,150	108,534,000	88,173,800 8,403,800 96,577,600	18½	1,997	377	Columns 1 to 14 relate to Gas and Water combined.
3,053	- -	(1) 3s. 4d. to 3s. 10d. (2) 3 10	(1) From 4s. for 3-light meter to 10s. for 20-light meter.	14 Company's tests, average 15-55	Yes -	4 6	4,190	41,900,000	34,000,000 2,000,000 36,000,000	22	650	204	

Return relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) and Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
KENT—continued.												
Crystal Palace District Gas	Crystal Palace District Gas Acts, 1858, c. 129 1865, c. 32 1873, c. 59	50,000 50,000 25,000 100,000 25,000 160,000 400,000	50,000 50,000 25,000 100,000 25,000 114,310 364,310	10 per cent. - 6 " " pref. 10 " " - 7 " " - 7 " " - 7 " " - 7 " " -	10 per cent. - 6 " " - 10 " " - 7 " " - 7 " " - 7 " " - 7 " " -	- - - - - - 37,500	- - - - - - -	- - - - - - -	- - - - - - -	- - - - - - -	- - - - - - -	131,039
Dartford Gas	Dartford Gas Act, 1880, c. 122.	4,400 70,000 74,400	4,400 30,340 Premiums, 2,293 37,033	10 per cent. - 7 " " - 7 " " -	10 per cent. - 7 " " - 7 " " -	18,500 7,683	4½ and 5 per cent.	50,000	10,340	2,293		9,381
Deal and Walmer Gas	Deal and Walmer Gas Act, 1864, c. 45.	14,000 1,750 16,000 30,750	14,000 1,750 7,500 Premiums, 950 24,200	10 per cent. - 4 " " - 7 " " - 7 " " -	10 per cent. - 4 " " - 7 " " - 7 " " -	7,000 5,000	4 per cent. -	-	Some shares have been allotted at a premium of 950 l.			9,853
Dover Gas Light	Dover Gas Acts, 1860, c. 84. 1864, c. 14 Gas Orders Confirmation (No. 1) Act, 1885, c. 55.	40,000 40,000 80,000	40,000 31,500 Premiums, 13,427 84,927	7½ per cent. - 7½ " " - 7½ " " -	7½ per cent. - 7½ " " - 7½ " " -	10,000 9,500 19,500	4 per cent. -	58,055	49,555	13,427		29,142
Faversham Gas	Faversham Gas Act, 1889, c. 13.	26,880 13,120 40,000	26,880 - Standard rates for sliding scale.	10 per cent. - 7 " " - Standard rates for sliding scale.	8 per cent. - 7 " " - 7 " " -	10,000 - -	- - -	13,120	-	-		7,483
Folkestone Gas and Coke	Folkestone Gas Acts, 1865, c. 15 1875, c. 10	36,000 9,000 60,000 105,000	36,000 9,000 60,000 105,000	10 per cent. - 10 " " - 7 " " - 7 " " -	10 per cent. - 10 " " - 7 " " - 7 " " -	- 12,000 15,000	4 per cent. -	-	-	-		31,223
Gravesend and Milton Gas Light	Gravesend Gas Act, 1863, c. 57.	30,000 15,000 45,000	30,000 15,000 45,000	10 per cent. - 7½ " " - 7½ " " -	10 per cent. - 7½ " " - 7½ " " -	10,000 10,000	4 per cent. -	-	-	-		16,375
Hawkhurst Gas	Gas and Water Orders Confirmation Act, 1871, c. 144.	2,000	2,000	- - - 7½ per cent. -	- - - 7½ per cent. -	- - -	- - -	-	-	-		1,174
Hythe and Sandgate Gas	Hythe and Sandgate Gas Act, 1868, c. 23.	6,660 17,340 24,000	6,660 12,900 19,560	10 per cent. - 7 " " - 7 " " -	6 per cent. - 5 " " - 5 " " -	6,000 5,250	5 per cent. -	-	-	-		4,748
Isle of Thanet Gas	Isle of Thanet Gas Acts, 1824, c. 75. 1877, c. 119 and 183.	44,000	36,500 Premiums, 6,097 42,597	7 per cent. - Standard rate for sliding scale.	10 per cent. -	11,000 7,000	5 per cent. -	16,000	10,500	6,097		18,723
Maldstone Gas	Maldstone Gas Acts, 1868, c. 36. 1880, c. 114.	111,785	69,000 Premiums, 5,739 74,739	7 per cent. - Standard rate for sliding scale.	10½ per cent. -	12,500 1,950	4 per cent. -	50,000	7,215	5,739		26,872

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Show-ing whether Sliding Scale. Clauses are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal for Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.				s. d.							
101,682	29,357	6 -	(1) (2) 2 6 Dis. 5 per cent. to public bodies and for public lamps.	(1) 3s. for all sizes - 15'08	14 15'08	-	-	78,499	776,663,000	682,911,300 47,984,200 730,895,500	120½	11,368	2,511	The 150,000 l. share and loan capital authorised under the Acts of 1855 and 1866 has all been converted into stock.
6,285	3,096	In parishes of Dartford, Wilmington, and Stone, 4 9 In all other parishes, 5 6	(1) 3 6 Dis. 10 per cent. on 100 l. consumption. 3s. to one firm. (2) 2l. 18s. 8d. per lamp.	(1) From 6s. for 3 and 5-light meters to 1l. for 50-light meter.	14 Company's test, 16	-	-	4,771	47,798,000	37,110,900 3,500,009 40,610,900	45	526	174	
7,240	2,613	6 -	(1) 3 10 Dis. 5 per cent. when consumption exceeds 50,000 feet per quarter. Barracks, 3 6 (2) 3 7	(1) From 3s. for 2-light meter to 15s. for 50-light meter. (2) No charge.	14 Company's test, 16	-	-	4,488	42,762,100	36,350,100 3,792,500 40,142,600	About 12	1,146	315	In addition to the usual rates and taxes the Company are charged a local duty of 1s. 6d. upon each ton of coal used in the manufacture of gas.
24,054	5,088	5 8	(1) 2 10 Dis. 3d. (2) 2 7	(1) From 5s. for 3-light meter to 12s. for 20-light meter.	14 Company's test, 15½	-	-	16,253	168,562,000	135,194,500 15,901,500 151,096,000	15½	2,309	734	
4,900	2,583	- -	(1) 3 6 Dis. 3d. Without radius, 4s. Dis. 3d. (2) 3 3	(1) From 4s. for 2-light meter to 2l. for 100-light meter.	15 Company's test, 15	Yes -	4 - within radius of 2,200 yards. 4 6 beyond.	3,610	36,800,000	30,495,100 3,568,000 34,063,100	About 4	850	167	The Return is for year ended 30th June 1889.
21,603	9,620	5 - Public Lamps, 4 6	(1) (2) 3 3	(1) From 6s. to 2l., according to size. (2) Provided by Corporation.	14 Company's test, 16	-	-	16,088	160,967,000	127,165,000 19,071,000 146,236,000	26	2,193	856	* Loan converted.
11,393	4,982	5 -	(1) 3 - (2) 2l. 5s. 6d. per lamp.	(1) From 4s. for 3-light meter to 12s. for 30-light meter.	14 No official tests.	-	-	8,962	97,584,000	78,032,000 9,698,000 87,728,000	19	1,644	477	
947	227	7 6	(1) 4 7 (2) 2l. per lamp.	(1) From 4s. for 3-light meter to 12s. for 40-light meter.	14 Company's tests, average 15	-	-	438	4,405,000	3,830,800 † 66,000 3,886,800	6½	114	8	† Estimated.
3,363	1,385	5 -	(1) 4 - Dis. 2d. (2) Hythe, 4l. 3s. Dis. 2½ per cent. Sandgate, 4l.	(1) From 5s. for 3-light meter to 1l. for 10-light meter.	14 Company's test, 16	-	-	2,071	21,324,000	14,557,000 † 2,210,000 16,767,000	About 6	523	137	The Return is for year ended 30th June 1889. ‡ Estimated.
14,189	4,534	- -	(1) (2) 3s. 1d. and 3s. 3d.	(1) From 4s. for 3-light meter to 16s. for 50-light meter. (2) Provided by local authority.	14 16'17	Yes -	4 2	10,020	97,619,000	83,517,000 6,360,000 89,877,000	10	2,094	340	
19,240	7,532	- -	(1) (2) 2 6	(1) From 3s. 6d. for 3-light meter to 1l. for 100-light meter. (2) No charge.	15 15'60	Yes -	3 8	14,490	161,168,000	143,130,700 11,196,650 154,327,250	25	2,820	650	The Return is for year ending 30th June 1890.

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clauses are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.				s. d.							
1 3,512	2,180	- -	(1) 3 9 (2) 3 s. 4 d. and 3 s. 7 d.	(1) (?) From 4 s. for 3-light meter to 1 l. 10 s. for 80-light meter.	14 Company's test, 17	Yes -	4 9	2,823	29,472,000	24,308,000 1,896,000 26,204,000	About 8	300	207	
2 30,679	5,622	4 -	(1) 2 6 Government Department, 2 1 (2) 1 6	(1) From 6 s. for 3 and 5-light meters to 14 s. for 20-light meter.	14 Company's test, 14½	-	-	33,099	332,487,000	259,057,440 25,754,400 284,811,840	72	5,433	1,084	
3 6,040	3,627	6 -	(1) (?) 3 s. 7 d., 4 s., and 4 s. 5 d. according to distance.	(1) From 6 s. for 3 and 5-light meters to 1 l. for 50-light meter.	14 Company's test, 16	-	-	4,328	44,874,900	33,871,800 4,063,500 37,935,300	21	694	214	
4 5,871	2,950	4 6	(1) 3 8 Dis. 5 d. War Department, 2 11 Dockyard, 2 6 (2) 3 8 Dis. 5 d.	(1) From 2 s. for 2-light meter to 1 l. 10 s. for 80-light meter	14 Company's test, 16	-	-	4,554	46,011,000	38,358,000 4,021,000 42,379,000	*11	1,050	257	* Estimated.
5 4,389	2,138	6 -	(1) In the town, 3 6 Outside, 3 11 (2) 3 l. 10 s. per lamp.	(1) From 4 s. for 3-light meter to 1 l. 10 s. for 50-light meter.	14 15	-	-	3,240	31,877,000	24,450,000 2,909,400 27,359,400	16	606	149	
6 852	539	- -	(1) 4 -	(1) From 7 s. for 5-light meter to 1 l. 8 s. for 50-light meter.	15	Yes -	4 -	919	6,234,900	6,234,900	About 1½	47	-	
7 4,250	1,646	5 - Beyond 1 mile from works, 6 -	(1) (?) 3 6	(1) From 6 s. for 3-light meter to 12 s. for 20-light meter. (2) Provided by local board.	14 Company's test, 15-50	-	-	2,984	29,289,000	23,165,100 1,853,918 25,019,018	About 6	About 600	193	
8 19,175	10,029	- -	(1) (?) 3 3 Outside the town, 4 -	(1) From 3 s. for 1-light meter to 2 l. 14 s. for 100-light meter. (2) Provided by local authority.	15 15-60	Yes -	3 9 Outside town, 4 6	14,340	144,186,000	123,612,000 11,478,600 135,090,600	About 40	2,476	651	
9 2,186	1,609	4 9	(1) (?) 4 9	(1) From 6 s. for 3-light meter to 10 s. for 10-light meter.	14 16	-	-	1,403	12,937,000	11,661,200 866,800 12,528,000	9	360	107	
10 9,397	5,682	5 6	(1) 4 6 Sliding scale discount (15 per cent.) to large factories. (2) 3 - In Bexley Local Board District. Supply discontinued in Erith Local Board District.	(1) From 4 s. for 3-light meter to 1 l. for 50-light meter.	14 Company's test, up to 14 and above.	-	-	6,418	64,336,600	51,777,000 2,880,000 54,757,000	33½	1,137	276	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes Paid up at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Autho- rised, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares of under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
LANCASHIRE:												
Accrington Gas and Water	Accrington Gas and Water Acts, 1841, c. 27 - 1854, c. 87 - 1863, c. 36 - 1869, c. 54 -	£. 7,500 3,000 59,500 160,000 230,000	£. 7,500 3,000 59,500 140,670 214,720	10 per cent. - " " " - " " " - In advance	10 per cent. - 8 " " - 8 " " - 3½, 3¾, and 4 per cent.	- 15,000 39,600 54,600	11,300 42,473 53,773	3½ per cent. - 3½ " "	- -	- -	- -	45,897
Ashton Gas - - -	Ashton Gas Acts, 1847, c. 201. 1877, c. 186 -	60,000 50,000 110,000	47,700 12,183 4,980 7,093 71,968	10 per cent. - Standard rate for sliding scale.	14 per cent. -	Act 1877, 12,600 l.	- -	- -	74,000	16,680	19,278	30,974
Blackrod Gas - -	Blackrod Gas Act, 1876, c. 190.	10,000 10,000 20,000	10,000 685 10,585	10 per cent. - 7 " "	- -	5,000	160 980 50 1,180	4½ per cent. - 5 " " 6 " "	- -	- -	- -	1,091
Farnworth and Kearsley Gas	Farnworth and Kearsley Gas Acts, 1854, c. 167. 1868, c. 35 - 1878, c. 18 -	20,000 4,000 30,000 17,500 100,000 161,500	20,000 4,000 30,000 7,500 2,000 1,100 64,600	10 per cent. - 7 " " - 7 " " - 7 " " -	10 per cent. - 7 " " - 7 " " - 7 " " -	- -	- -	- -	100,000	2,000	1,100	14,283
Fleetwood Gas - -	Gas and Water Orders Confirmation Acts, 1873, c. 51. 1884, c. 39 -	10,000 4,500 20,500 35,000	10,000 4,500 1,500 683 16,683	8 per cent. - 7 " " - 7 " " - Standard rates for sliding scale.	8 per cent. - 7 " " - 7 " " - 7 " " -	- -	5,300 5,400	4 to 4½ per cent.	20,500	1,500	683	3,489
Formby Gas - - -	Gas and Water Orders Confirmation Act, 1878, c. 56.	10,000	6,184	- -	4 per cent. -	2,500	2,500	4½ per cent. -	-	-	-	1,479
Garstang Gas - -	Gas and Water Orders Confirmation Act, 1880, c. 61.	2,500 1,000 3,500	1,955 -	10 per cent. - 7 " "	- -	875	850	4½ per cent. -	-	-	-	1197
Grange and Cartmel District Gas and Water	Grange and Cartmel District Gas and Waterworks Act, 1866, c. 68.	20,000 For Gas and Water Undertaking.	7,890 For Gas Undertaking.	- -	4 per cent. -	5,000	-	- -	- -	- -	- -	946
Haslingden Union Gas -	Haslingden Union Gas Act, 1861, c. 29.	29,090 10,910 40,000	29,090 10,910 40,000	10 per cent. - 7½ " "	10 per cent. - 7½ " "	9,950	5,000	3½, 3¾, and 4 per cent.	-	-	-	9,543

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clauses are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.				s. d.							
28,920	16,977	5 -	(1) 2s. 10d. and 3s. 1d., according to consumption. Dis. 2½d. (2) 2 6	(1) 2 and 3-light meters, 1s. 4d.; 5-light meter, 2s.; larger sizes, 5 per cent. on cost of meter. (2) Provided by local authority.	14 Company's test, 18	-	-	20,740	216,833,000	186,164,000 9,556,000 195,720,000	47	11,127	1,007	Columns 1 to 14 relate to Gas and Water combined. * Loan converted.
20,938	10,086	- -	(1) (2) 2 4	Provided by consumers.	16 Company's test, 19-25	Yes -	3 8	21,830	219,076,000	195,382,900 10,685,110 206,268,010	44	8,999	1,006	
1,127	Loss. 36	5 6	(1) 3 - to 4 3 Dis. 3d. (2) 3 -	(1) From 2s. for 2-light meter to 10s. for 50-light meter.	14 Company's test, 18	-	-	About 460	About 3,500,000	2,500,000 640,500 3,140,500	9	145	76	
8,320	5,963	5 6	(1) 3s. 1d., 3s. 4d., and 3s. 7d., according to consumption. Dis. 3d. (2) 2 8	(1) From 2s. for 2-light meter to 9s. for 20-light meter. (2) No charge.	14 18-22	-	-	8,148	81,915,000	69,272,000 5,544,000 74,816,000	About 39	3,868	642	† Loan converted.
2,372	1,117	- -	(1) 3 11 (2) 3 4	(1) From 2s. for 2-light meter to 4s. for 5-light meter, and larger sizes in proportion. (2) Provided by local authority.	16 Company's test, 17-5	Yes -	4 5	1,692	16,710,400	13,503,500 725,000 14,228,500	6	617	161	
996	483	6 6	(1) 5 - Stoves 3 6 Private lamps 1½ per year.	(1) From 2s. 8d. for 2-light meter to 12s. for 50-light meter.	14 16	-	-	660	5,551,800	5,080,400	7½	214	-	
‡ 237	Loss. 40	7 6	(1) 5 3 Dis. 5 per cent. (2) 1½ 7s. 6d. per lamp for six months.	(1) From 3s. for 2 and 3-light meters to 8s. for 20-light meter.	14 Company's test, 16	-	-	97	638,000	551,800 65,000 616,800	1½	48	14	† For year ended 30 June 1889.
600	346	6 -	(1) 5 3 Special contract, 4 6 (2) 1½ 10s. per lamp with extras.	(1) From 4s. for 2-light meter to 12s. for 10-light meter.	14 Company's test, 18	-	-	454	4,212,000	2,788,000 495,000 3,283,000	6	116	77	The Water Undertaking has not been carried out, the powers under the Act having been allowed to lapse.
5,710	3,833	5 9	(1) 3s. 6d. and 3s. 9d., according to consumption. Dis. 5 per cent. (2) 3s. 2d. and 3s. 4d., according to consumption.	(1) From 2s. 4d. to 1½. (2) Provided by local authority.	12 Company's test, 18-3	-	-	5,261	52,604,500	39,301,700 4,084,050 43,385,750	19	1,654	475	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Autho- rised, includ- ing Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
LANCASHIRE—continued.		£.	£.			£.	£.		£.	£.	£.	£.
Huyton and Roby Gas -	Huyton and Roby Gas Act, 1887, c. 82.	9,000 11,000 20,000	9,000 8,420 17,420	10 per cent. - 7 " " -	10 per cent. - 7 " " -	4,900	-	-	-	-	-	4,050
Kirkham Gas -	Gas Orders Confirmation Act, 1881, c. 103.	10,000 10,000 20,000	10,000 - -	10 per cent. - 7 " " -	8 per cent. -	5,000	-	-	-	-	-	1,968
Leyland and Farington Gas	Leyland and Farington Gas Act, 1863, c. 8.	10,000	9,900	10 per cent. -	10 per cent. -	2,500	2,500	3½ and 3¾ per cent.	-	-	-	3,274
Littleborough Gas -	Littleborough Gas Act, 1868, c. 84.	30,000	27,000 Premiums, 2,839 29,839	10 per cent. -	10 per cent. -	7,500	1,850	3½ per cent. -	-	None, but 9,870 l. has been sold, realising a premium of 2,839 l.	-	7,601
Liverpool United Gas Light	Liverpool United Gas Acts, 1848, c. 38. 1865, c. 77 - 1882, c. 95 - 1886, c. 48 -	739,548 300,000 280,000 400,000 1,719,548	561,000 Premiums, 178,548 300,000 208,100 Premiums, 71,900 41,900 Premiums, 22,314 1,883,762	10 per cent. - 7 " " - 7 " " - 7 " " -	10 per cent. - 7 " " - 7 " " - 7 " " -	100,000 60,000 120,000 100,000 380,000	100,000 12,055 Deben- ture Stock, 137,106 Premiums, 10,033 259,194	3½ to 4 per cent. 3½ to 4 per cent. 4 per cent. (nominal).	1,012,500	582,500	272,762	512,738
Longridge Gas -	Gas and Water Orders Confirmation Act, 1879, c. 159.	10,000	4,803	10 per cent. -	4 per cent. -	2,500	2,500	4 per cent. -	-	-	-	1,054
Milnrow Gas -	Milnrow Gas Act, 1869, c. 106.	20,000 10,000 30,000	15,000 - -	10 per cent. - 7 " " -	8 per cent. -	7,500	2,500	4 per cent. -	-	-	-	3,781
Morecambe Gas and Light	Morecambe Gas Act, 1879, c. 137.	20,000 16,000 36,000	17,380 - -	10 per cent. - 7 " " Standard rates for sliding scale.	8 per cent. -	9,000	5,000	3½ and 3¾ per cent.	16,000	-	-	3,739
Ormskirk Gas Light -	Ormskirk Gas Light Act, 1863, c. 8.	20,000	18,393 Premiums, 536 18,929	10 per cent. -	10 per cent. -	2,000	2,000	3½ to 3¾ per cent.	-	-	-	5,054
Poulton-le-Fylde Gas, Coal, Lime, and Coke.	Gas Orders Confirmation Act (No. 2), 1888, c. 126.	5,000 7,000 12,000	4,995 - -	10 per cent. - 7 " " Standard rates for sliding scale.	5 per cent. -	3,000	-	-	7,000	-	-	502
Prescot Gas -	Prescot Gas Acts, 1867, c. 32. 1880, c. 20 -	5,000 4,000 16,000 25,000	5,000 4,000 3,070 400 12,470	9 per cent. - 7 " " - 7 " " - 6 " " -	9 per cent. - 7 " " pref. 5 " " - 4½ " " -	2,000 4,000 6,000	(2) 4½ per cent. -	16,000	3,470	-	-	2,469

United Kingdom other than those of Local Authorities—continued.

	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: (1) To Private Consumers, according to size of Meter in use. (2) For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clauses are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
	£.	s. d.	s. d.				s. d.							
09	1,641	6 -	(1) (2) 4 - Dis. 5 per cent.	(1) From 1 s. 4 d. for 2-light meter, to 15 s. for 100-light meter.	14 Company's test, 19	-	-	1,918	18,422,000	15,120,600 1,643,100 16,663,700	11	370	130	The Return is for year ended 30th June 1890.
98	870	5 6	(1) 4 2 Dis. 5 d., 10 d., and 1 s., according to consumption. (2) 4 2 Dis. 10 d.	(1) 3 s. for 2-light meter, 4 s. for 3-light meter; mill meters 10 per cent. on cost.	15 Company's test, 18	-	-	960	9,332,800	7,778,500 607,500 8,386,000	6	500	94	
51	1,123	6 -	(1) 3 s. 3 d. net and 4 s. 1 d.; discount, 2 d. (2) 3 9	(1) 10 per cent. on cost of meter. (2) 2 s. 4 d. each.	14 18	-	-	1,816	17,523,620	15,174,560 810,240 15,484,790	8	380	72	
53	2,638	5 -	(1) 2 s. 8 d. to 3 s. 1 d., according to consumption. (2) 2 8	Provided by consumers.	16 Company's test, 18	-	-	4,012	38,596,000	33,188,000 2,808,200 35,991,200	26	2,700	376	
73	111,960	4 6	(1) (2) 2 8	(1) From 2 s. 8 d. for 3-light meter, to 1 l. 16 s. for 200-light meter. (2) Provided by local authority.	20 Company's tests, average, 21½	-	-	297,659	3,202,288,000	2,735,125,000 267,026,000 3,002,151,000	750½	63,700	17,700	
52	202	7 -	(1) 5 6 Dis. 11 d. Dis. 1 s. 8 d. to Mills. (2) 5 6 Dis. 1 s. 8 d.	(1) From 2 s. 6 d. for 3-light meter, to 6 s. for 10-light meter.	15 Company's test, 15-6	-	-	470	4,815,000	2,980,400 366,600 3,346,900	8½	About 220	112	
96	1,485	5 -	(1) 3 6 Dis. 2 d. to 5 d., according to consumption. (2) 3 1	Provided by consumers.	16 Company's test, 17	-	-	2,536	22,300,000	16,850,000 2,080,000 18,880,000	4½	1,700	173	
64	1,675	- -	(1) (2) 3 s. 6 d., 4 s., and 4 s. 2 d.	(1) 3 s. to 1 l. 10 s., according to size. (2) Provided by local authority.	14 Company's test, 17½	Yes -	5 -	1,606	15,043,200	13,132,000 1,453,200 14,685,200	8½	946	196	
05	1,949	6 6	(1) 3 3 Out-townships, 3 s. 6 d., and 4 s. 6 d. Dis. 3 d. (2) 3 3 Dis. 6 d. Public Clocktower, 3 3 Dis. 1 s.	(1) From 3 s. 4 d. for 2-light meter, and larger sizes in proportion.	Not prescribed. Company's test, 15-8	-	-	2,826	29,456,000	24,962,000 1,147,300 26,109,300	About 20	665	137	
10	192	- -	(1) (2) 5 - Dis. 2½ per cent. Dis. 7½ per cent. for stoves, &c. Railway Company, 4 -	(1) 2 s. 4 d. and 4 s.	16 Company's tests average 19½	Yes -	5 10	274	2,198,700	1,668,200 96,000 1,764,200	2½	117	26	
54	1,015	5 s. 4 d., 5 s. 7 d., and 5 s. 10 d., according to consumption. Dis. 10 per cent.	(1) 4 6 Dis. 10 per cent. (2) Public lamps and Union Workhouse, 4 2 Dis. 10 per cent.	(1) From 4 s. for 2 and 3-light meters, to 8 s. for 20-light meter. (2) Provided by local authority.	15 16-17	-	-	1,090	11,329,000	9,237,500 870,200 10,107,700	5½	384	121	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Debt- enture Stock, Issued at 31 Dec. 1889.	7. Total Loan Capital, including Debt- enture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
LANCASHIRE—continued.												
Preston Gas - - -	Preston Gas Acts, { 1865, c. 67. 1879, c. 135.	£. 120,000 120,000 120,000 360,000	£. 120,000 120,000 56,000 Premiums, 28,885 324,885	10 per cent. - 7 " " - 7 " " -	10 per cent. - 7 " " - 7 " " -	£. 30,000 30,000 30,000 90,000	£. 79,552	3½, 3½, and 4 per cent.	£. 120,000	£. 56,000	£. 28,885	£. 74,392
Radcliffe and Pilkington Gas	Radcliffe and Pil- kington Gas Acts, 1864, c. 3. 1869, c. 37 - 1878, c. 169 -	80,000 50,000 120,000 200,000	80,000 50,000 20,000 Premiums, 693 100,693	10 per cent. - 7 " " - 7 " " -	10 per cent. - 7 " " - 7 " " -	£. 8,000 12,500 30,000 50,500	£. 8,000 12,500 7,475 27,975	3½ per cent. -	80,000	-	-	17,966
Rainhill Gas and Water	Rainhill Gas and Water Act, 1870, c. 77.	15,000	12,200	- - -	1½ per cent. -	3,760	600	4½ per cent. -	-	-	-	1,244
Ramsbottom Gas - -	Ramsbottom Gas { Act, 1854, c. 17 - Ramsbottom Gas Amendment Act, 1865, c. 11.	10,000 2,500 40,000 52,500	10,000 2,500 38,072 50,572	10 per cent. - 10 " " - 7 " " -	10 per cent. - 10 " " - 7 " " -	- - 10,000	8,000	4 per cent. -	-	-	-	10,647
Rosendale Union Gas -	Rosendale Union Gas Acts, 1864, c. 26. 1865, c. 6 - - 1876, c. 36 -	50,000 * 12,570 50,000 * 5,849 100,000 218,419	50,000 62,570 56,849 5,064 123,483	10 per cent. - 7 " " - 7½ " " -	10 per cent. - 7 " " - 7½ " " -	480 6,651 25,000 32,081	3,750	4 and 5 per cent.	-	-	-	32,333
St. Anne's-on-the-Sea Gas Light and Coke	Gas and Water Orders Confirmation Act, 1876, c. 41.	15,000	12,021	10 per cent.	5 per cent. -	-	6,084	5 per cent. -	-	-	-	1,847
Stretford Gas - -	Stretford Gas Acts, { 1862, c. 73 - - 1877, c. 182 -	25,000 14,000 46,000 61,000 100,000	25,000 14,000 46,000 Premiums, 1,542 85,842	10 per cent. - 7½ " " - 7 " " -	10 per cent. - 7½ " " - 7 " " -	8,760 - 16,000 24,760	5,000	4 per cent. -	61,000	50,000	1,842	21,698
Westthoroughton Con- sumers' Gas	Westthoroughton Con- sumers' Gas Act, 1871, c. 19.	15,000 20,000 35,000	15,000 4,875 19,875	10 per cent. - 7 " " -	4½ per cent. - 4½ " " -	8,750	2,660	4 per cent. -	-	-	-	2,455
Whitworth Vale Gas -	Whitworth Vale Gas Act, 1861, c. 97.	12,000 24,000 36,000	12,000 6,934 18,934	10 per cent. - 7½ " " -	10 per cent. - 7½ " " -	2,000	1,000 2,000 3,000	4 per cent. - 3½ " " -	-	-	-	4,516

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminat- ing Power: 1. Number of Can- dles Pre- scribed. 2. Number of Can- dles Sup- plied, as Officially Tested.	Show- ing whether Sliding Scale Clauses are Autho- rised.	Initial Price for Sliding Scale.	Number of Tons of Coal for Car- bonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
49,631	24,761	<i>s. d.</i> Preston and Fulwood, 4 2 Walton-le- Dale, 4 7 Rest of the district, 5 - Dis. 10, 15, and 20 per cent., ac- cording to consump- tion.	<i>s. d.</i> (1) (2) Preston, Ashton, Fulwood, Ribbles- ton, and part of Walton- le-Dale, 3s. 2½ d. Other districts, 3 6½ Dis. 15 and 20 per cent., according to consumption.	<i>s. d.</i> (1) From 2s. for 2-light meter to 4s. for 5-light meter, and larger sizes 10 per cent. on cost. (2) No charge.	18 Company's test, 18½	-	-	41,743	434,343,300	395,784,000 17,162,300 412,946,300	About 120	22,648	2,510	
9,612	8,354	5 6	(1) (2) 3s. 6d. to 4s. 1d. Dis. 5 per cent.	(1) From 2s. for 2-light meter to 11. 6s. for 80-light meter. (2) No charge.	14 Company's tests, average 18½	-	-	8,634	87,384,000	74,722,000 4,693,000 79,415,000	39½	4,304	993	
994	250	4 6	(1) 4 6	(1) Provided by con- sumers.	14 Company's tests, average over 15	-	-	73	3,561,200	2,946,600	About 5	90	-	Columns 1 to 14 relate to Gas and Water combined.
6,658	3,989	5 -	(1) 3s. 4d. to 3s. 9d., according to con- sumption. (2) 3 4	(1) Provided by con- sumers, with a few exceptions, who pay 2s. 6d. for 2-light meter, and 3s. 4d. for 3-light meter. (2) Provided by local authority.	14 Company's test, 18	-	-	5,953	58,495,000	44,868,800 2,149,200 47,018,000	40	2,540	332	
21,187	11,146	5 -	(1) 3s. 3d., 3s. 4d., 3s. 5d., and 3s. 7d. Dis. 5 per cent. (2) 11. 16s. 3d. per lamp for 2,000 hours, including lighting, extinguishing, clean- ing, painting, and repairing.	(1) From 2s. 6d. for 2-light meter, to 8s. for 10-light meter.	14 Company's tests, average 18½	-	-	17,134	161,964,000	133,798,000 16,172,000 149,970,000	30	12,514	1,490	* Loan converted.
1,250	597	7 6	(1) 4 6 Dis. 3d. Dis. 9d. when used for cooking purposes. (2) 3 9	(1) From 2s. 6d. for 2-light meter to 9s. for 15-light meter. (2) 2s. each.	14 Company's test, 19	-	-	1,000	8,580,000	6,689,500 1,110,950 7,800,450	16	385	161	
15,163	6,535	5 - Outlying dis- tricts, 5 6	(1) 3 2 (2) 8s. and 3s. 2d.	(1) From 2s. for 2 and 3-light meters to 12s. for 20-light meter. (2) 2 -	14 Company's test, 20-80	-	-	11,528	117,481,000	100,756,300 6,901,900 107,657,300	68	4,329	923	
1,509	946	4 6	(1) 4 6 Dis. 4d. (2) 3 1 Over Hulton, 3s. 2d.	(1) From 2s. for 2-light meter to 5s. for 5-light meter. (2) Provided by local board.	16 16	-	-	1,354	11,288,000	8,813,000 1,703,000 10,016,000	16½	430	226	
2,685	1,831	6 -	(1) 3s. 4d. to 3s. 9d. (2) 3 4	(1) Provided by con- sumers. (2) Provided by local authority.	12 17 to 18	-	-	2,400	23,380,300	20,072,250 1,410,250 21,489,500	About 17	1,390	217	

RETURN relating to all Authorised Gas Undertakings in the

N A M E OF C O M P A N Y.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Author- ised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Autho- rised, includ- ing Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Author- ised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
LANCASHIRE—continued.												
Woolton Gas - - -	Woolton Gas Act, 1867, c. 33.	£. 6,000 6,000 12,000	£. 6,000 6,000 488 *599 13,087	10 per cent. - 7 " " "	10 per cent. - 7 " " "	£. 3,000 1,000 1,000 2,000	£. 1,000 1,000 2,000	4½ per cent. - 4½ " " "	- -	- -	- -	4,804
LEICESTERSHIRE:												
Great Wigston Gas -	Great Wigston Gas Act, 1889, c. 28.	14,000 10,000 24,000	14,000 -	10 per cent. - 7 " " "	6 per cent. -	6,000 -	- -	- -	10,000	-	-	2,571
Loughborough Gas -	Loughborough Gas Act, 1868, c. 3. Gas Orders Con- firmation (No. 1) Act, 1886, c. 56.	13,330 11,670 15,000 40,000	13,330 11,670 7,000 3,038 35,088	8 per cent. - 7 " " " 7 " " " Standard rates for sliding scale.	8 per cent. - 7 " " " 7 " " " -	5,000 2,750 3,750 8,750	2,750 3,500 6,250	4 per cent. - 4½ " " "	15,000	7,000	3,038	10,200
Melton Mowbray Gas Light and Coke	Gas Orders Con- firmation Act, 1889, c. 64.	18,000 4,000 22,000	15,750 -	10 per cent. - 7 " " "	8½ per cent. -	5,500 -	- -	- -	4,000	-	-	4,625
Quorndon and Mount- sorrel Gas, Coke, and Coal	Gas Orders Con- firmation Act, 1884, c. 51.	5,000 5,000 10,000	5,000 -	10 per cent. - 7 " " " Standard rates for sliding scale.	7 per cent. -	2,500 600	600	4½ per cent. -	5,000	-	-	1,776
LINCOLNSHIRE:												
Alford Gas - - -	Alford Gas Act, 1875, c. 131.	5,875 10,000 15,875	5,875	10 per cent. -	2½ per cent. -	3,800 2,800	2,800	5 per cent. -	-	-	-	1,285
Boston Gas Light and Coke	Boston Gas Amend- ment Act, 1866, c. 23. Boston Gas Act, 1871, c. 28.	20,000 30,000 50,000	20,000 15,000 Premiums, 4,421 39,421	8½ per cent. - 7 " " "	8½ per cent. - 7 " " "	5,000 5,000 10,000	- -	- -	30,000	15,000	4,421	10,597
Cleethorpes Gas -	Cleethorpes Gas Acts, 1866, c. 97. 1875, c. 39 - Gas and Water Orders Confirma- tion Act, 1879, c. 169.	{ 5,000 5,000 10,000 20,000 40,000	{ 5,000 5,000 10,000 -	10 per cent. - 7 " " " 7 " " " Standard rates for sliding scale.	7 per cent. - 4½ " " " 4½ " " " -	2,500 2,500 5,000 10,000	5,000	4½ per cent. -	20,000	-	-	3,888
Gainsborough Gas -	Gainsborough Gas Act, 1856, c. 9.	20,000	16,800 Premiums, 11 16,809	10 per cent. -	10 per cent. -	5,000	4,200	4½ per cent. -	4,000	4,000	9	7,112
Grantham Gas -	Grantham Gas Act, 1874, c. 24.	25,000 15,000 40,000	25,000 15,000	10 per cent. - 7 " " "	10 per cent. - 7 " " "	- -	- -	- -	-	-	-	10,302
Great Grimsby Gas -	Great Grimsby Gas Acts, 1846, c. 117- 1867, c. 90 - Gas and Water Orders Confirmation Act, 1885, c. 64.	{ 10,000 8,500 60,000 19,000 80,000 175,500	{ 10,000 8,500 79,000 10,000 5,000 Premiums, 3,682 114,182	10 per cent. - 10 " " " 7 to 10 per cent., according to price of gas. 7 to 10 per cent., according to price of gas. 4 per cent. pref.	10 per cent. - 10 " " " 10 " " " 8½ " " " 4 " " "	- - 20,000	- -	- -	80,000	15,000	3,682	25,046

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Con- sumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminat- ing Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Show- ing whether Sliding Scale Clauses are Autho- rised.	Initial Price for Sliding Scale.	Number of Tons of Coal Car- bonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.	s. d.			s. d.							
4,006	798	5 6	(1) 4 6 Dis. 1 s. If used for cooking or heating purposes, Dis. 1 s. 6 d. (2) 18 s. per lamp for each 1,000 hours.	(1) From 3 s. for 1 and 2-light meters to 1 l. 10 s. for 100-light meter.	16 Company's test, 20-45	-	-	2,037	20,839,800	18,036,500 777,100 18,813,600	About 10	470	106	* Bonus on main pipes received for extensions of mains.
1,749	822	-	(1) (2) 3 4 Dis. 5 and 7½ per cent., according to con- sumption.	(1) From 2 s. 8 d. for 3-light meter to 1 l. s. for 50-light meter.	15 Company's tests, average, 17	Yes	3 6	1,295	13,943,720	12,081,350 959,300 13,040,650	8	335	146	
7,937	2,263	-	(1) 2 11 Dis. 5 per cent. Dis. 7½ per cent. to large consumers. (2) 2 2	(1) From 2 s. 8 d. for 2-light meter to 12 s. for 20-light meter.	14 16	Yes	3 -	6,793	64,870,600	55,158,300 6,461,100 60,619,400	About 12	2,229	318	
3,498	1,127	-	(1) (2) 3 9 Dis. 2½ per cent.	(1) From 3 s. for 2-light meter to 10 s. for 10-light meter.	15 Company's test, 18	Yes	4 -	2,272	21,258,000	17,886,000 2,000,000 19,886,000	6	594	126	
1,315	461	-	(1) (2) 4 7 Dis. 2½ to 20 per cent.	(1) (2) From 4 s. for 2-light meters to 1 l. 14 s. for 150-light meter.	14 Company's test, 16	Yes	4 7	1,064	8,856,000	6,526,000 474,000 7,000,000	8	300	145	
834	451	6 8	(1) 4 7 Dis. 5 per cent. (2) 2 l. 2 s. per lamp.	(1) From 4 s. to 1 l., according to size.	14 15-5	-	-	634	4,035,200	3,735,200 300,000 4,035,200	4½	251	73	
6,024	3,673	5 6	(1) 4 4 Dis. 10 d. (2) 3 6	(1) From 3 s. for 2-light meter to 16 s. for 60-light meter. (2) 3 -	14 16	-	-	4,940	50,502,000	40,076,000 6,460,000 46,722,000	About 17	1,966	861	
2,315	1,573	6 10	(1) 3 9 (2) 3 l. 6 s. per lamp for 3,000 hours, and 1 l. 15 s. per lamp for 1,000 hours, and 1 l. 10 s. per lamp for 700 hours.	(1) From 4 s. for 3-light meter to 6 s. for 10-light meter.	14 Company's test, 18 to 19	Yes	6 -	1,624	16,992,000	13,433,400 †2,080,400 15,513,800	About 26	800	188	† Estimated.
4,542	2,570	5 6	(1) (2) 3 4 Dis. 3 d. and 6 d., ac- cording to con- sumption.	(1) From 2 s. 8 d. for 2-light meter to 8 s. 4 d. for 20-light meter.	10 Company's test, 17	-	-	4,628	38,621,000	29,776,900 6,500,000 36,276,900	9½	850	228	
6,895	3,407	6 -	(1) 2 s. 3 d. and 2 s. 6 d. (2) 2 l. 12 s. 4 d. for 2,000 hours.	(1) 4 s. to 12 s. 6 d. according to size.	14 Company's test, 17	-	-	6,109	60,200,000	52,716,000 4,500,000 57,216,000	Cannot be given.	1,930	351	
4,346	10,700	3 9	(1) 2 9 Railway Company, 2 3 (2) 2 6	(1) From 4 s. for 2 and 3-light meters to 1 l. 4 s. for 80 and 100-light meters.	14 Company's test, 16-80	Yes	3 3	14,420	142,159,000	122,936,500 13,233,900 137,170,400	29½	3,375	749	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Authorised at 31st Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, Issued at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Deben- ture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
LINCOLNSHIRE—continued.		£.	£.			£.	£.		£.	£.	£.	£.
Louth Gas Light and Coke	Louth Gas Acts, 1826, c. 137. 1877, c. 209 -	6,000 { 20,000 15,000	6,000 4,500 15,000 Premiums, 591	*10 per cent. - *7 " " - 5 " " - *Standard rates for sliding scale.	14½ per cent. - 11½ " " - 5 " " -	- 10,250	3,250	5 per cent. -	20,000	4,500	591	6,326
Market Rasen New Lighting	Gas Orders Confirmation Act, 1889, c. 64.	4,000 1,500 5,500	4,000 -	10 per cent. - 7 " " - Standard rates for sliding scale.	3 per cent. -	1,375	-	-	1,500	-	-	1,282
Stamford and St. Martin's Stamford Baron Gas Light and Coke	Stamford Gas Act, 1823, c. 101.	5,625	11,250	- - -	6½ s. per 50 L. share.	-	-	-	-	-	-	5,215
Woodhall Spa Gas and Water	Woodhall Spa Gas and Water Act, 1889, c. 128.	12,500	-	- - -	-	2,500	-	-	-	-	-	-
MERIONETHSHIRE:												
Dysynni Gas - - -	Gas and Water Orders Confirmation Act, 1878, c. 56.	2,400 3,000 5,400	2,400 -	10 per cent. - 7 " " -	- - -	1,250	1,250	5 per cent. -	3,000	-	-	450
MIDDLESEX:												
Barnet District Gas and Water	Barnet District Gas and Water Acts, 1872, c. 159. 1883, c. 200 - 1887, c. 2 - -	72,720 12,280 50,000 Gas, 58,200 Water, 116,800 Water, 40,000 350,000	A Stock, 72,720 B Stock, 12,280 C Stock, 50,000 - 35,768 - 170,768	10 per cent. - 10 " " - 10 " " - 7 " " - 7 " " - 7 " " -	7½ per cent. - 6½ " " - 7½ " " - - - - - - -	91,100 12,500 87,550	33,600	4 and 4½ per cent.	58,200	-	-	Gas, 18,929 Water, 12,933 26,862
Brentford Gas - - -	Brentford Gas Acts, 1858, c. 44. 1868, c. 40 - Gas and Water Orders Confirmation Act, 1876, c. 41. Gas Orders Confirmation Act, 1881, c. 103.	179,700 250,300 Order 1881, 750,000 125,000 Premiums, 32,712 1,180,000	380,000 50,000 125,000 Premiums, 32,712 587,712	10 per cent. - 5 " " pref. 7 " " - Standard rates for sliding scale.	12½ per cent. - 5 " " pref. 9½ " " -	50,000 62,500 187,500 300,000	112,500	4 per cent. -	750,000	125,000	32,712	195,627
Colney Hatch Gas -	Colney Hatch Gas Company Acts, 1866, c. 82. 1876, c. 140 -	15,000 45,000 20,000 80,000	15,000 20,000 6,539 41,539	10 per cent. - 7 " " - 5 " " - 7 " " -	10 per cent. - 7 " " - 5 " " - 20,000	- 8,700	4 per cent. -	-	-	-	-	9,604
Enfield Gas - - -	Enfield Gas Act, 1867, c. 127. Gas and Water Orders Confirmation Act, 1879, c. 159. Gas Orders Confirmation Act, 1883, c. 46.	12,000 12,000 11,625 12,375 50,000 98,000	12,000 12,000 11,625 12,375 6,000 Premiums, 1,337 56,337	10 per cent. - 7 " " - 6 " " - 6 " " - 7 " " -	9 per cent. - 6 " " - 6 " " - 5 " " - 6 " " -	5,500 6,000 12,500 24,000	5,500 6,000 11,500	5 per cent. - 5 " " -	63,375	18,375	1,337	11,806

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clause are authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.				s. d.							
3,701	2,625	- -	(1) (2) 4 - Dis. 15 per cent.	(1) 4s. for 2, 3, and 5-light meters, to 3l. for 150-light meter.	14 Company's test, 16	Yes -	5 5 Dis. 10d.	3,071	31,107,000	24,918,800 2,842,500 27,761,300	9½	1,050	322	The Return is for year ended 30th September 1889.
1,146	136	- -	(1) 4 7 (2) 1l. 12s. 6d. per lamp.	(1) From 4s. for 2 and 3-light meters, to 8s. for 20-light meter.	(1) 15 Company's tests average over 18	Yes -	5 -	855	6,084,000	4,058,600 501,600 4,560,200	4½	257	76	The Return is for year ended 31st August 1889.
3,800	1,415	- -	(1) 3 6 (2) 2l. 7s. per lamp.	(1) 2 to 10-light meters, 4s.	Not prescribed; Company's tests from 17 to 18	-	-	2,600	26,692,000	20,834,000 2,280,000 23,114,000	About 5	680	220	
-	-	6 - under 4,000,000 cubic feet. 5 - above.	- -	- -	15	-	-	-	-	- -	-	-	-	Works not yet commenced.
340	110	8 4	(1) 4s. to 7s. 6d., according to consumption. (2) 1l. 14s. per lamp for 8 months.	(1) From 4s. for 3-light meter to 6s. for 10-light meter.	14 Company's test, 16	-	-	175	1,500,000	950,000 * 250,000 1,200,000	7	80	42	* Estimated.
Gas, 8,774 Water, 4,296 13,070	Gas, 5,155 Water, 8,637 13,792	4 6 with an addition of 3d. per 1,000 cubic feet, in respect of each 5s. per ton of coal (up to, but not beyond 15s.) should the average cost per ton of coal exceed 16s. 3d.	(1) 4 - (2) East Barnet Valley Local Board, 3l. per lamp, including lighting, extinguishing, repairing, and cleaning.	(1) From 4s. for 3-light meter to 1l. 16s. for 100-light meter.	14 Prescribed illuminating power is maintained.	-	-	5,630	59,282,000	51,382,000 3,304,000 54,686,000	42½	1,493	300	Columns 1 to 14 relate to Gas and Water combined. † The dividend on B Stock is to be at the rate of 1 per cent. less than on the A Stock until 10 per cent. is paid on A Stock, when dividend on B Stock may be 10 per cent.
29,437	66,090	- -	(1) 2 10 (2) 2 6	(1) From 6s. and upwards, according to size.	14 Company's test, 15	Yes -	3 9	100,030	1,058,563,000	902,748,000 93,707,000 996,455,000	280	15,374	4,922	
6,340	3,264	5s. to 6s. according to dividend declared.	(1) (2) 4 4	(1) From 5s. for 3-light meter to 1l. 4s. for 30-light meter. (2) 2s.	14 Company's tests, average 16½	-	-	3,681	38,665,000	32,587,600 2,363,600 34,951,200	27	809	332	
7,698	4,107	5 6	(1) 4 4 3s. 9d. to one company; 4s. 3d. to union workhouses; 4s. 1d. for gas cooking stoves. (2) 3 9	(1) From 4s. for 2-light meter to 10s. for 20-light meter. (2) Provided by local authority.	14 15-6	-	-	5,101	51,114,000	40,960,000 6,514,000 47,464,000	25	966	438	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) Autho- rised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Autho- rised, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
MIDDLESEX—continued.												
Hampton Court Gas	Hampton Court Gas Act, 1867, c. 63.	£. 36,000 39,000 75,000	£. 36,000 39,000 75,000	10 per cent. 7 " " "	10 per cent. 7 " " "	£. 18,750	£. —	—	£. —	£. —	£. —	£. 21,025
Harrow District Gas	Harrow Gas Act, 1873, c. 74.	30,000 15,000 45,000	30,000 8,500 38,500	10 per cent. 7 " " "	7½ per cent. 7 " " "	11,250	7,500	4, 4½, and 5 per cent.	—	—	—	8,367
Hornsey Gas	Hornsey Gas Act, 1866, c. 53. Gas Orders Confirmation (No. 2) Act, 1884, c. 51.	20,000 30,000 * 12,500 100,000 162,500	20,000 30,000 12,500 20,000 Premiums, 1,258 83,758	10 per cent. 7 " " " 7 " " " Standard rates for sliding scale.	10 per cent. 7 " " " 5 " " pref.	— — 40,625	— — 20,625	— — 4 per cent.	100,000	20,000	1,258	22,950
LONDON:												
Commercial Gas	Commercial Gas Act, 1862, c. 156. Ratcliffe Gas Act, 1866, c. 12. Commercial Gas Act, 1875, c. 200.	450,000 100,000 280,000 830,000	450,000 100,000 130,000 680,000	10 per cent. 10 " " " 7 " " " Standard rates for sliding scale.	13¾ per cent. 13¾ " " " 10¾ " " "	— 20,000 280,000 300,000	130,000	4½ per cent.	—	—	—	321,478
Gas Light and Coke	City of London Gas Company's Act, 1859, c. 52. Great Central Gas Consumers Act, 1851, c. 69. Victoria Docks Gas Act, 1857, c. 127. Equitable Gas Light Company's Act, 1842, c. 36. Companies Act, 1862. Independent Gas Light and Coke Company's Act, 1864, c. 162. Imperial Gas Act, 1854, c. 55. Imperial Gas Act, 1866, c. 352. Imperial Gas Act, 1869, c. 128. London Gas Light Acts, 1852, c. 82. 1857, c. 73. 1866, c. 55. Gas Light and Coke Company's Act, 1868, c. 106. Gas Light and Coke Company's Act, 1872, c. 23. Gas Light and Coke Company's Act, 1876, c. 225.	300,000 100,000 200,000 200,000 100,000 600,000 120,000 45,000 30,000 60,000 1,300,000 260,000 325,000 975,000 544,000 26,000 369,000 1,550,000 \$ 220 \$ 100 \$ 1,470 1,000,000 7,970 4,820 1,000,000 375,000 9,204,000	300,000 100,000 200,000 200,000 100,000 600,000 120,000 45,000 30,000 60,000 1,300,000 260,000 325,000 975,000 394,000 — 69,000 1,548,210 5 per cent. 5 " " 5 " " 5 " " Standard Rate. 10 per cent. Max. Div. 5 per cent. 5 " " 5 " " Standard Rate. 10 per cent. Max. Div. 5 per cent. 5 " " Standard Rate. 10 per cent. Premium. 8,405,500	Standard Rate. 10 per cent. Max. Div. 4 per cent. Max. Div. 10 per cent. Standard Rate. 10 per cent. Max. Div. 10 per cent. 10 " " " 10 " " " 10 " " " 10 " " " Standard Rate. 10 per cent. Max. Div. 5 per cent. 5 " " 5 " " Standard Rate. 10 per cent. Premium.	13¾ per cent. 4 " " " 10 per cent. 10 " " " 10 " " " 13¾ per cent. 10 per cent. 10 " " "<							

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale for Candles are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.				s. d.							
4,572	6,453	5 -	(1) 3 6 (2) 31. 15 s. per lamp.	(1) From 4 s. for 3-light meter to 21. for 100-light meter.	14 Company's tests average 15.6	-	-	9,661	98,735,400	81,613,200 9,334,600 91,547,800	Cannot be given.	1,750	500	
5,253	3,114	6 s. and 6 s. 8 d.	(1) 4 s. 6 d. and 4 s. 9 d. (2) 4 -	(1) (2) From 4 s. for 3-light meter to 11. for 30-light meter.	14 Company's test, 16½	-	-	3,070	31,522,000	26,550,000 2,953,000 29,503,000	24	633	280	
5,806	7,144	3 9	(1) 3 4 (2) 31. 6 s. 8 d. per lamp	(1) From 3 s. for 3-light meter to 16 s. for 30-light meter.	15 Company's test, 16.2	Yes -	3 9	10,950	113,290,000	96,665,000 12,800,000 109,465,000	37½	2,450	640	* Loan converted.
93,137	98,241	- -	(1) 2 4 (2) 31. 9 s. per lamp	(1) From 2 s. for 3-light meter to 71. 8 s. for 500-light meter. (2) From 3 s. for 3-light meter to 12 s. for 10-light meter (special iron meters).	16 16.5	Yes -	3 9	200,234	2,027,183,000	1,781,914,000 113,142,000 1,895,056,000	261	21,036	5,181	
199,426	971,123	- -	(1) Common (16-candle) Gas, 2s. 6 d. north of the Thames; 2s. 3 d. south of the Thames. Cannel (20-candle) Gas, 3 1 (2) Common Gas, 2 2 Cannel Gas, 2 8	(1) From 3 s. for 3-light meter to 11. 4 s. for 50-light meter, and larger sizes in proportion. In a large part of the City of London the Company supply meters, when so required by consumers, free of charge. (2) 3-light meter, 4 s. and 6 s. 5-light meter, 6 s. and 8 s. 10-light meter, 10 s.	Common, 16 Cannel, 20 Supplied: Common, 16.44 Cannel, 20.87	Yes -	Common Gas, 3 9 Cannel Gas, 4 9	Common Gas, 1,819,018 Cannel Gas, 56,641 1,875,659	Common Gas, 18,776,675,000 Cannel Gas, 606,181,000 19,382,856,000	Common Gas: Private, 16,596,103,000 Public, 933,065,000 Cannel Gas: Private, 543,814,000 Public, 32,247,000 18,105,229,000	1,856	209,014	Common Gas, 47,454 Cannel Gas, 2,217 49,671	† Loan capital converted into stock. ‡ Convertible into ordinary stock.

RETURN relating to all Authorised Gas Undertakings in the

[illegible]

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Balance carried over to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Show-ing whether Sliding Scale for Sliding Scale.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Gas Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.	
£.	s. d.	s. d.				s. d.								
217	203,955	- -	(1) (2) 2 3 Dis. 5 per cent. to public bodies and railways.	(1) From 3s. for 3-light meter to 2l. 10s. for 200-light meter.	16 16 5 (about)	Yes -	3 6	601,613	6,023,962,000	5,254,257,000 394,344,000 5,648,601,000	762	71,655	17,949	
231	3,692	5 -	(1) (2) 4 3	(1) From 5s. for 3-light meter to 12s. for 30-light meter. (2) Provided by local authorities.	14 Company's tests, average 15 7 5	- -	- -	5,298	51,931,500	42,735,600 2,927,300 46,662,900	29	1,117	449	
287	376	7 -	(1) 5 7 A few large consumers, 5 2 (2) 18l. 11s. for 7 lamps for 6 winter months.	(1) From 4s. for 2 and 3-light meters to 8s. for 10-light meter	14 Supply averages 16, by proprietors' test	- -	- -	623	5,997,600	5,524,200 * 22,000 5,546,200	About 10	116	7	No company has been constituted. The works are carried on by C. & W. Walker as sole proprietors. * Estimated.
295	2,935	-	(1) 4 - (2) 3l. 7s. 6d. per lamp.	(1) 6s. to 8s.	14 16	Yes -	4 8	5,332	53,332,000	46,000,000 5,000,000 51,000,000	41	740	210	
467	863	- -	(1) 5s. (2) 3l. 9s. 6d. per lamp.	(1) From 4s. to 18s.	15 Company's test, 16 5 0	Yes -	5 -	1,364	13,439,500	10,162,900 959,500 11,112,400	12	270	95	
560	13,312	- -	(1) 3 2 (2) Average 2s. 2½d. (3l. 2s. 6d. per lamp, lighted all the year from sunset to sunrise, including gas, lighting, extinguishing, and cleaning).	(1) From 3s. for 3-light meter to 1l. 10s. for 200-light meter.	14 15½	Yes -	3 8	26,491	285,658,000	233,889,000 33,561,000 267,450,000	85	4,841	1,660	
607	3,186	5 6 Beyond certain limits, 7 - Public lamps, 5 -	(1) 4s. to 5s. 3d. (2) 4 -	(1) From 3s. for 3-light meter to 1l. 10s. for 100-light meter. (2) No charge.	14 Company's tests, average 15 3	- -	- -	3,373	35,094,300	31,271,300 1,162,900 32,434,200	24	About 860	133	
676	412	6 -	(1) 5 - Large consumers, 3s. and 4s. 9½d. (2) 3l. 10s. per lamp, including repairing, lighting, and extinguishing.	(1) From 6s. to 1l. according to size.	14 16	- -	- -	972	7,500,000	6,000,000 1,200,000 7,200,000	3½	100	64	The Return relates to gas only; water is not supplied.
127	596	6 -	(1) 3 9 Large consumers, 3s. (2) 3 6	(1) From 3s. for 2-light meter to 15s. for 60-light meter. (2) Provided by local authority.	14 Company's tests, average 14 8 0	- -	- -	950	9,453,600	8,178,600 711,140 8,889,740	7½	216	68	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
MONMOUTHSHIRE—continued.		£.	£.			£.	£.		£.	£.	£.	£.
Blaenavon Gas and Water	Gas and Water Orders Confirmation Act, 1872, c. 69.	12,000	11,405	10 per cent.	10 per cent.	-	-	-	-	-	-	3,418
Chepstow Gas and Coke Consumers	Chepstow Gas and Coke Consumers Act, 1857, c. 2.	5,000	5,000	10 per cent.	7 per cent.	1,750	800	4 per cent.	-	-	-	1,790
		2,000	1,800	7½ " "	7 " "							
		7,000	6,800									
Monmouth Gas and Water	Gas and Water Orders Confirmation Act, 1873, c. 81.	7,000	7,000	10 per cent.	10 per cent.	-	-	-	-	-	-	4,082
		3,780	3,780	4 " "	4 " "							
		3,220	3,220	7 " "	7 " "							
		14,000	14,000									
Newport (Mon.) Gas	Newport (Mon.) Gas Acts, 1855, c. 80. 1875, c. 141 1886, c. 32	12,600	12,600	10 per cent.	10 per cent.	10,000	Deben- ture Stock 10,000	5 per cent.	98,700	46,700	4,991	30,212
		27,400	27,400	7½ " "	7½ " "							
		60,000	50,000	7 " "	7 " "	12,500	13,500	5 " "				
		80,000	8,000	7 " "	7 " "	15,000	-					
			Premiums, 3,180			37,500	22,500					
		150,000	101,180									
New Tredegar Gas and Water	Gas and Water Orders Confirmation Act, 1878, c. 56.	1,800	1,805	-	10 per cent.	950	-	-	2,000	-	-	666
		2,000	-	7 per cent.								
		3,800										
Pontypool Gas and Water	Pontypool Gas and Water Act, 1873, c. 57.	26,400	26,400	10 per cent.	7½ per cent.	10,000	7,500	4 per cent.	-	-	-	5,963
		13,600	10,000	7 " "	5 " "		1,000	5 " "				
		40,000	36,400				8,500					
† Risca and Pontymister Gas	Risca and Pontymister Gas Act, 1867, c. 169. Gas and Water Orders Confirmation Act, 1876, c. 41.	4,000	4,000	-	5 per cent. pref.	2,000	1,000	5 per cent.	-	-	-	
		4,000	2,280	-	5 " " "							
		8,000	6,280									
NORFOLK:												
Cromer Gas and Coke	Gas and Water Orders Confirmation Act, 1876, c. 92.	5,000	5,000	10 per cent.	5 per cent.	-	-	-	-	-	-	† 1,229
		5,000	1,000	7 " "								
		10,000	6,000									
Great Yarmouth Gas	Great Yarmouth Gas Act, 1863, c. 112.	30,000	30,000	8½ per cent.	8½ per cent.	20,850	15,700	4 per cent.	60,000	53,400	21,301	26,623
		60,000	53,400	7½ " "	7½ " "		4,000	4½ " "				
			Premiums, 21,301				19,700					
		90,000	104,701									
King's Lynn Gas	King's Lynn Gas Act, 1870, c. 11. Gas Orders Confirmation Act, 1883, c. 128.	32,000	32,000	10 per cent.	10 per cent.	8,000	8,000	4 per cent.	8,000	3,000	75	12,341
		8,000	3,000	7 " "	4 " "	2,000						
			Premiums, 75			10,000						
		40,000	35,075									
Norwich Station (British Gas Light Company)§	British Gas Light Company (Limited), Norwich, Acts, 1868, c. 79. 1875, c. 14	40,000	40,000	10 per cent.	10 per cent.	-	-	-	-	-	-	59,019
		60,000	60,000	7½ " "	7½ " "							
		80,000	60,798	7 " "	7 " "	20,000						
		180,000	160,798									
Sheringham Gas and Water.	Gas and Water Orders Confirmation Act, 1888, c. 127.	6,000	-	10 per cent. - Standard rate for sliding scale.	-	1,500	-	-	-	-	-	12

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clause are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS	
£.	s. d.	s. d.	s. d.	s. d.		s. d.								
204	1,214	5 -	(1) 4 2 Dis. 5 per cent. (2) 3 6	(1) From 4s. for 2-light meter to 1l. 4s. for 60-light meter. (2) 4 -	14	-	-	1,114	10,704,000	9,352,000 621,800 9,973,800	4½	242	84	Columns 1 to 14 relate to Gas and Water combined.
41	749	5 -	(1) 5 - Dis. 6d. (2) 4 -	(1) From 4s. for 3-light meter to 8s. for 10-light meter. (2) No charge.	12 Company's test, 12 to 14	-	-	868	* 7,000,000	5,000,000 1,200,000 6,200,000	3½	214	73	* Estimated.
43	1,414	7 -	(1) 4 - Dis. 6d. (2) 3 6	(1) From 4s. for 2-light meter to 2l. for 100-light meter.	14 Company's tests, average, 16	-	-	1,280	12,796,000	10,000,000 1,600,000 11,600,000	About 6	310	101	Columns 1 to 14 relate to Gas and Water combined.
44	8,668	4 -	(1) 2s. 10d. and 3s., according to consumption. Dis. 5 per cent. (2) 2l. 17s. per lamp, including cleaning, lighting, and repairing.	(1) From 3s. for 2-light meter to 4l. for 200-light meter.	15 16-71	-	-	19,461	185,927,834	150,637,300 16,082,250 165,719,550	39	2,803	778	
318	348	6 -	(1) 4 2 (2) 2l. 10s. pe lamp.	(1) 6s. for 5-light meter, and 10s. for 10-light meter.	14 Company's test, 14-30	-	-	300	2,629,400	1,718,000 800,000 2,618,000	2½	58	28	
406	3,557	5 6	(1) 3s. 6d. to 4s. 6d. (2) 2l. 12s. 6d. per lamp, including lighting, cleaning, extinguishing, and repairing.	(1) From 6s. for 3-light meter to 2l. for 80-light meter.	14 16 to 16½	-	-	1,796	17,017,000	13,984,220 1,620,000 15,604,220	10	280	162	Columns 1 to 14 relate to Gas and Water combined.
-	-	6 -	5 - Discount allowed to large consumers.	(1) From 4s. for 2-light meter to 1l. for 200-light meter.	14	-	-	508	4,053,000	3,271,100	About 3½	120	-	† This Return is for the year ended 31st December 1884, the last Return received from the late Company. In January 1890 the undertaking passed into the hands of a new Company.
752	‡ 477	7 6	(1) 5 - (2) By contract per lamp.	(1) From 3s. for 3-light meter to 12s. for 30-light meter.	15 Company's test, 16	-	-	‡ 443	‡ 3,962,900	3,361,600 467,000 ‡ 3,818,600	‡	‡ 135	‡ 59	‡ For year ended 30th September 1889.
398	3,225	5 -	(1) 3 2 Dis. 5 to 10 per cent., according to consumption. (2) 3 2 Dis. 10 per cent.	(1) From 4s. 4d. for 2-light meter to 2l. for 100-light meter.	12 Company's test, 14	-	-	11,289	117,918,000	102,225,000 9,679,000 111,804,000	About 22	2,547	548	
487	3,854	-	(1) 3 6 (2) 3 6	(1) 10 per cent. on cost of meter.	16 16-2	Yes	3 6	6,097	69,007,000	60,100,000 4,270,000 64,370,000	Estimated, 15	1,371	366	
775	14,244	4 6. Outside the City, 5 6	(1) 3 4 Dis. 2½ to 7½ per cent., according to consumption. (2) 2l. 18s. 6d. per lamp.	(1) From 2s. for 2-light meter to 4l. for 300-light meter.	14 14-89	-	-	29,941	324,816,000	268,028,300 28,171,400 296,199,700	74	6,469	1,501	§ This Company also owns stations at Hull, the Potteries, Trowbridge, and Holywell.
-	-	-	-	-	15	Yes	5 -	-	-	-	-	-	-	Manufacture of Gas not yet commenced.

RETURN RELATING TO

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Debenture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Debenture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
NORTHAMPTONSHIRE:												
Kettering Gas	Gas Orders Confirmation Act, 1882, c. 99.	£. 20,000 10,000 30,000	£. 20,000 Premiums, 351 6,800 Premiums, 3,775 30,626	10 per cent. - 7 " " Standard rates for sliding scale.	11½ per cent. - 8½ " "	£. 7,500	£. 7,500	4½ per cent. -	£. 10,000	£. 6,500	£. 3,775	£. 9,985
Northampton Gas Light	Northampton Gas Acts, 1823, c. 96. 1853, c. 103 - Gas and Water Orders Confirmation Act, 1871, c. 144 - Northampton Gas Act, 1887, c. 16.	15,540 15,540 28,920 45,000 100,000 205,000	15,540 15,540 28,919 45,000 10,000 Premiums, 3,981 119,490	10 per cent. - 4 " " - 7½ " " - 7 " " - 7 " " - 7 " " -	10 per cent. - 4 " " - 7½ " " - 7 " " - 7 " " - 7 " " -	- 15,000 11,250 25,000 61,250	14,000	4½ per cent. -	100,000	10,000	3,981	47,326
Peterborough Gas	Peterborough Gas Acts, 1868, c. 86. 1874, c. 86 -	20,000 10,000 50,000 80,000	20,000 10,000 32,800 9,600 72,300	10 per cent. - 7 " " - 7 " " - 6 " " -	10 per cent. - 7 " " - 7 " " - 5 " " pref.	7,500 6,447 12,500 20,000	6,447	4 per cent. -	-	-	-	16,738
Wellingborough Gas Light	Gas and Water Orders Confirmation Act, 1879, c. 159.	25,000 5,000 30,000	25,000 - - Standard rates for sliding scale.	10 per cent. - 7 " " Standard rates for sliding scale.	11 per cent., free of tax.	7,500 2,000 2,000 4,000	2,000	3 per cent. - 4 " " -	5,000	-	-	7,824
NORTHUMBERLAND:												
Alnwick Gas	Alnwick Gas Act, 1881, c. 56.	7,500 10,000 17,500	7,500 1,250 1,250 Premiums, 975 10,975	*10 per cent. - *7 " " - 6 " " pref. Standard rates for sliding scale.	12½ per cent. - 9½ " " - 6 " " -	6,000	4,600	3 per cent. -	10,000	2,500	975	4,025
Blyth and Cowpen Gas	Blyth and Cowpen Gas Act, 1887, c. 88.	17,500 37,500	17,500 - Standard rates for sliding scale.	10 per cent. - 7 " " Standard rates for sliding scale.	8 per cent. -	10,000	-	-	20,000	-	-	2,987
Hexham Gas	Hexham Gas Act, 1881, c. 44.	24,000	8,100 3,600 1,000 Premiums, 373 13,073	10 per cent. - 7 " " - 5 " " -	9 per cent. - 6½ " " - 5 " " pref.	6,000	2,000	4, and 4½ per cent.	15,900	4,600	373	3,145
Newcastle-upon-Tyne and Gateshead Gas	Newcastle-upon-Tyne and Gateshead Gas Acts: 1864, c. 148. 1867, c. 80. 1873, c. 117. 1879, c. 152.	750,000 Including premiums.	550,000 Premiums, 98,504 648,504	7 per cent. when charges from 2s. 9d. to 3s. 4d. less 10 per cent., and 5s. per cent. less dividend for every 1d. above 3s. 4d. Standard price for sliding scale, 2s. 9d.	9½ per cent. -	175,000	126,648	3½, 3¼, and 4 per cent.	400,000	200,000	98,504	180,367
Tynemouth Gas	Tynemouth Gas Act, 1867, c. 153.	34,570 35,430 70,000	34,570 32,344 66,914	10 per cent. - 7 " " -	10 per cent. - 7 " " -	17,500	10,500 4,000 14,500	4 per cent. - 3½ " " -	-	-	-	23,560
Walker and Union Gas	Walker and Wallsend Union Gas Acts, 1866, c. 244. 1884, c. 54 -	25,000 55,000 80,000	25,000 14,200 Premiums, 2,609 42,009	7 per cent. - Standard rate for sliding scale.	6 per cent. -	20,000	8,750	4 per cent. -	45,500	4,700	2,809	12,372

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total pen- sure ring 189.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent : 1. To Private Con- sumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminat- ing Power : 1. Number of Candles Pre- scribed. 2. Number of Candles Sup- plied, as Officially Tested.	Show- ing whether Sliding Scale Clauses are Autho- rised.	Initial Price for Sliding Scale.	Number of Tons of Coal Car- bonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889 : 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
5,940	£. 3,145	s. d. - -	s. d. (1) 3 2 (2) 3 -	(1) From 2 s. for 2-light meter to 1 l. 4 s. for 60-light meter. (2) 2-light meters, 3 s.	14 Company's tests, average 17	Yes -	s. d. 4 -	5,555	55,887,900	49,218,000 1,679,300 50,897,300	13½	1,950	301	
639	9,687	5 - Outside Bo- rough, 6 -	(1) 2 4 Dis. 7½ per cent. (2) 1 11 Dis. 7½ per cent.	(1) From 4 s. for 3-light meter to 2 l. for 60-light meter.	14 17½	-	-	32,408	327,918,000	302,526,000 17,501,000 320,027,000	57	7,595	1,170	
700	6,038	5 - Beyond radius of one mile from Mar- ket-place, 6 6	(1) 3 6 (2) 3 s. 4 d. for railways and public lamps.	(1) From 4 s. for 3-light meter to 1 l. 10 s. for 100-light meter.	14 Company's test, 17	-	-	6,928	74,285,800	60,246,300 7,633,700 67,900,030	About 26	1,680	700	
941	3,333	- -	(1) 3 2 Dis. 2 d. (2) 3 - Dis. 5 per cent.	(1) From 4 s. for 3-light meter to 1 l. 16 s. for 100-light meter.	14 Company's test, 16½	Yes -	4 -	3,973	41,436,500	36,916,500 2,073,200 38,989,700	13½	1,274	257	
638	1,387	- -	(1) 3 4 Dis. 2½ per cent. over 30,000 cubic feet. (2) 2 l. 10 s. per lamp (all night); half- night lamps, 1 l. 5 s. Bray's large lamps, 6 l. 10 s.	(1) 4 s. and 5 s. -	15 Company's tests, average 17	Yes -	4 3	2,985	24,473,070	19,670,000 2,150,000 21,820,000	9	569	164	
942	1,045	- -	(1) 3 5 Dis. 5 and 10 per cent., according to con- sumption. (2) 3 5 Dis. 15 per cent.	(1) 3 s. to 1 l., accord- ing to size. (2) Provided by local authority.	15 Company's test, 16½	Yes -	4 - Beyond 1,250 yards from Gas Works, 5 3	2,133	20,544,200	15,506,460 1,407,012 16,913,472	About 7	730	97	
018	1,127	4 9 Beyond Hex- ham, 6 9	(1) (2) 3 4 Dis. 10 per cent.	(1) From 2 s. to 1 l. 2 s. (2) 2 s. 6 d. each.	14 16 68	-	-	1,728	17,283,500	14,821,300 680,600 15,501,900	8	730	144	
281	65,086	- -	(1) 2 - Dis. 10 per cent., and 5 per cent. additional above 400,000 cubic feet per quarter. (2) 1 s. per lamp per week. Dis. 15 per cent.	(1) From 3 s. for 2-light meter to 2 l. 10 s. for 200-light meter.	16½ Average, 16	Yes -	2 9 and 3 4 less 10 percent.	156,530	1,743,944,600	1,314,447,000 181,346,600 1,495,793,600	500	30,000	8,200	
923	7,637	4 - In the lighted district, and 4 s. 6 d. in all other parts of Tyne- mouth.	(1) In lighted district of Borough, 2 3 In other parts, 2 9 Dis. 5, 7½, 10, 15, and 20 per cent., accord- ing to consumption. (2) 1 s. per lamp per week, which includes gas, lighting, clean- ing, and extinguish- ing.	(1) From 4 s. for 5-light meter to 8 s. for 20-light meter.	14 15-11 and 16-45.	-	-	17,776	181,213,600	143,476,000 22,418,480 165,894,480	About 39	About 4,400	1,175	
404	2,968	3 9	(1) 2 s. 6 d. to 3 s., ac- cording to consump- tion. Dis. 5 per cent. (2) 1 s. per week per lamp which includes lighting and extin- guishing.	(1) From 3 s. for 2-light meter, to 2 l. 12 s. for 100-light meter.	15½ Not tested.	Yes -	3 3	9,701	95,717,100	68,285,000 11,914,500 80,199,500	Cannot be given.	1,630	517	

RETURN relating to all Authorised Gas Undertakings in the

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United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any); 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Show-ing whether Sliding Scale Clauses are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889; 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.	s. d.			s. d.							
5,421	2,820	4 3	(1) 2 9 (2) 2 s. 2d. per lamp per 100 hours.	(1) About 10 per cent. on cost of meter.	14 17 to 18	-	-	4,706	48,350,100	41,832,300 1,575,400 43,507,700	About 9½	1,328	221	
3,595	1,956	- -	(1) 3 2 (2) 2l. 5s. 6d. per lamp, including lighting, extinguishing, cleaning, painting, and all repairs.	(1) From 3s. 4d. for 3-light meter.	15 Company's test, 18	Yes -	3 8	3,795	29,000,000	23,000,000 2,000,000 25,000,000	12	890	176	
5,897	1,846	4 6 Public lamps, 3 6	(1) 4 - Dis. 9d. and 1s. (2) 3 -	(1) 2s. if consumption is less than 10l. per annum; meters provided free of charge if consumption is more than 10l. (2) No charge.	14 Company's test, 16	-	-	4,433	42,527,000	36,279,400 3,655,038 39,934,438	13½	1,454	238	
* -	* -	- -	(1) 5 -	(1) From 6s. for 3-light meter to 1l. for 12-light meter.	15 Company's test, 16	Yes -	5 -	* -	* -	* -	4½	22	-	* The Company is unable to supply this information as the works have been let to the contractor for three years, from 26th March 1889.
2,286	1,150	-	(1) 4 4 (2) 3l. 3s. per lamp burning all night; 2l. 7s. 6d. per lamp burning to mid-night, including cleaning, lighting, and extinguishing.	(1) 4 -	15 Company's test, 15½ to 16	Yes -	4 4	1,500	14,500,000	11,689,900 1,200,000 12,789,900	5½	330	124	
30,952	9,747	- -	(1) 2 6 Without the Local Board District, 3 - (2) 2 6	(1) From 4s. for 3-light meter to 2l. 4s. for 150-light meter.	16 Company's test, 16-73	Yes -	3 2	26,105	266,468,000	229,127,700 15,417,300 244,545,000	46	4,530	903	
3,184	516	5 6	(1) 3 9 (2) 2l. 7s. 2d. per lamp per season.	(1) From 4s. for 3-light meter to 1l. 10s. for 80-light meter.	14 Company's test, 16½	-	-	1,710	17,000,000	13,400,000 2,170,000 15,570,000	9	573	223	
904	714	- -	(1) (2) 4 6	(1) From 3s. for 2-light meter to 12s. for 20-light meter. (2) Provided by local authorities.	15 Company's test, 16	Yes -	4 6	683	6,543,000	5,626,846 511,540 6,138,386	6½	230	76	
1,844	1,018	6 -	(1) 4 7 Dis. 6d. and 9d. (2) 3 2	(1) 12½ per cent. on cost of meter.	14 Company's test, 19	-	-	1,439	13,547,000	9,623,000 2,000,000 11,623,000	7	332	125	The Company does not supply water.

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
SHROPSHIRE—continued.												
Shrewsbury Gas Light -	Shrewsbury Gas Acts, 1820, c. 56; 1867, c. 56, and 1878, c. 34.	£. 40,000 40,000 Including Premiums. 80,000	£. 40,000 19,740 10,260 70,000	7½ per cent. -	7½ per cent. -	£. 16,000	£. 5,000 5,000 3,000 13,500	4 per cent. - 3½ " " 3½ " "	£. 40,000 Including Premiums.	£. 13,740	£. 10,260	£. 20,862*
Wellington (Salop) Coal and Gas Light	Gas and Water Orders Confirmation Act, 1872, c. 69.	21,000	12,000	10 per cent. -	10 per cent. -	4,000	4,000	5 per cent. -	-	-	-	5,333
SOMERSETSHIRE:												
Bath Gas Light and Coke	Bath Gas Acts, 1818, c. 55, 1856, c. 29, 1866, c. 26, 1875, c. 79	£. 40,000 45,000 50,000 50,000 25,000 210,000	£. 40,000 45,000 50,000 35,000 17,500 187,500	8 per cent. - 7 " " 7 " " 7 " " 5 " "	8 per cent. - 7 " " 7 " " 7 " " 5 " "	Act 1866, 15,000	15,000	5 per cent. -	-	-	-	68,952
Bridgwater Gas Light -	Bridgwater Gas Act, 1834, c. 33.	4,000	18,000	-	10 per cent. -	1,300	1,300	4 per cent. -	-	-	-	8,268
Chew Magna Gas and Coal	Gas and Water Orders Confirmation Act, 1880, c. 61.	2,030 3,000 5,030	1,500 -	10 per cent. - 7 " "	-	750	500	5 per cent. -	3,000	-	-	237
Clevedon Gas - -	Clevedon Gas Act, 1868, c. 42.	8,000 20,000 28,000	8,000 4,000 7,200 19,200	10 per cent. - 7 " " 5 " "	8 per cent. - 7 " " 5 " "	6,000	-	-	-	-	-	4,785
Frome Gas - - -	Frome Gas Act, 1866, c. 37, Gas Orders Confirmation (No. 1) Act, 1884, c. 39.	12,000 13,000 15,000 40,000	12,000 13,000 -	10 per cent. - 7 " " 7 " " Standard rates for sliding scale.	10 per cent. - 7 " " 7 " "	5,000	1,500	4 per cent. -	15,000	-	-	6,321
Midsomer Norton Gas and Coke	Gas and Water Orders Confirmation Act, 1873, c. 81.	4,000	2,330	10 per cent. -	8 per cent. -	5,000	1,600	4½ per cent. -	-	-	-	538
Taunton Gas Light and Coke	Taunton Gas Acts, 1845, c. 67, 1848, c. 15, 1856, c. 4, Gas and Water Orders Confirmation Act, 1871, c. 144.	7,000 7,000 14,000 7,000 35,000	7,000 7,000 14,000 5,600 33,600	8 per cent. - 7 " "	8 per cent. - 7 " "	2,333 2,333 2,600 1,750 9,016	9,016 Deben- ture Stock.	5 per cent. -	-	-	-	11,602

United Kingdom other than those of Local Authorities—continued.

	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale for Sliding Scale.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps, (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
36*	5,226*	5 - Without the borough, 5 6	(1) 2 10 Without the borough, 3 - (2) 2l. 18s. per lamp, for 3,337 hours, including interest on lamps and pillars, lighting, cleaning, and repairing, which leaves 2s. 5d. per 1,000 cubic feet for gas.	(1) From 2s. for 2-light meter to 2l. 4s. for 500-light meter.	16 Company's tests, average 1677	-	-	12,530	123,975,200	104,681,000 10,822,600 115,453,600	34	3,596	601	* For the year ended 30th June 1889.
36	1,647	5 - Outside limits, 6 -	(1) 4s. 6d. and 5s. 6d. Dis. 7½ and 12½ per cent. (2) 6s. 3d. per lamp per month, including cleaning, lighting, &c.	(1) About 10 per cent. on cost of meter.	14 Company's test, 1650	-	-	2,329	22,297,000	16,746,600 3,994,700 20,741,300	About 7½	450	204	
32	16,230	3 9 Outer districts, 5 6	(1) 2 5 Outer districts, 3s. 5d., 3s. 8d., and 4s. 5d. (2) 2l. 6s. 3d. per lamp, including lighting, cleaning, and repairing (2s. 1d. per 1,000 cubic feet). Outer districts, 2l. 11s. 3d., including lighting and cleaning.	(1) (2) From 3s. for 2 and 3-light meters to 1l. for 50-light meter.	14 16	-	-	42,198	397,515,000	342,219,000 35,561,000 377,780,000	82	7,374	2,112	
42	1,716	-	(1) 3 - Dis. 2½ to 15 per cent., according to consumption. (2) 2 5	(1) From 3s. for 2-light meter to 1l. 12s. for 100-light meter.	Not prescribed; Company's test, 1619 supplied.	-	-	4,452	42,863,000	35,106,000 4,855,000 39,491,000	11	860	267	
39	48	7 -	(1) 5 5 Dis. 5d.	(1) 6 -	14 Company's test, 16	-	-	136	935,400	824,600	About 2	44	-	
11	1,474	5 6	(1) 4 3 Dis. 3d. (2) 2l. 13s. per lamp, for 10 months. Dis. 10 per cent.	(1) 12½ per cent. on retail price of meter.	14 Company's tests, average 15	-	-	2,560	21,731,900	16,073,400 2,953,600 19,027,000	About 10½	460	220	
04	2,117	-	(1) (2) 3 4 Dis. 5 to 20 per cent., according to consumption.	Not provided by Company.	14 Company's test, 16	Yes	4 -	3,820	35,677,000	30,335,500 2,739,000 33,074,500	10	960	196	
20	118	7 -	(1) 5 - Dis. 6d. (2) 1l. 10s. per lamp, from 1st September to 14th May.	(1) From 2s. for 1-light meter to 4l. for 40-light meter.	14 Company's test, 16	-	-	441	3,046,400	1,607,500 352,365 1,969,865	About 11	90	61	
36	3,136	6 6	(1) 3 9 Dis. 3d., and 10 to 20 per cent., according to consumption. (2) 3 9 Dis. 20 per cent.	(1) From 4s. for 3-light meter to 4l. for 200-light meter. (2) 3s. 6d. per lamp per year for supply and maintenance of meters, governors, and fittings.	10 Company's tests, average 17	-	-	5,725	55,906,100	51,094,800 2,628,700 53,723,500	14	1,200	286	The Return is for the year ended 30th June 1890.

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clauses are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.	s. d.			s. d.							
1,777	1,005	5 -	(1) (2) 4 2	(1) From 4s. for 3-light meter to 10s. for 20-light meter.	14 16·1	-	-	1,308	12,481,500	9,107,000 1,748,500 10,855,500	About 5½	365	118	
9,486	3,263	6 -	(1) 3 6 Dis. 5 to 20 per cent., according to consumption. (2) 3 l. 8 s. 6 d. per lamp (5 feet per hour); 9 l. 16 s. per lamp (25 feet per hour).	(1) From 4s. for 3-light meter to 1 l. 10 s. for 100-light meter.	10 Company's test, 17	-	-	6,957	67,493,500	54,328,000 9,041,000 63,369,000	About 20	1,459	412	
12,997	5,100	- -	(1) (2) 2 s. 7½ d. and 3s., according to consumption. Dis. 5 per cent.	(1) From 3s. to 1 l., according to size.	14 Company's test, 16½	Yes -	3 6	10,621	100,903,000	78,277,000 3,367,900 81,644,900	86	2,090	322	Mining district. Loss of gas by leakage consequently heavy.
11,075	2,220	5 6	(1) 2 s. 10 d. to 3 s. 6 d. Outdistricts, 3 d. extra. (2) 2 l. 12 s. 6 d. per lamp for eight winter months.	(1) From 4s. for 3-light meter to 1 l. for 50-light meter.	13 16	-	-	6,010	64,890,300	44,648,100 8,496,400 53,179,500	24	1,080	485	
5,600	2,052	5 -	(1) 2 s. 10 d. to 3 s. 9 d., according to consumption. (2) 2 l. and 2 l. 10 s. per lamp for seven months.	(1) From 4s. for 3-light meter to 1 l. for 50-light meter.	14 Company's test, 16½	-	-	4,089	40,912,000	27,993,800 2,159,700 30,153,500	About 10	570	179	Mining district. Loss of gas by leakage consequently heavy.
1,931	1,151	5 - Elsewhere, 6 -	(1) 4 - Dis. 6 d. Elsewhere, 4 - Dis. 3 d. (2) 3 3	(1) Meter rent 4 s. and upwards according to size.	13 Company's test, 16	-	-	1,669	15,875,100	11,993,050 521,150 12,514,200	10½	342	84	The Return is for year ended 30th June 1890.
4,023	2,696	- -	(1) (2) 3 4	(1) From 4s. to 2 l. 2 s., according to size. (2) No charge.	14 Company's test, 15 to 16	Yes -	4 -	3,384	35,782,000	28,170,500 2,108,100 30,278,600	About 9	726	235	
22,713	10,785	3 6	(1) 3 - (2) 3 l. per lamp.	(1) From 3s. for 2-light meter to 3 l. 4 s. for 200-light meter.	14 Hanley, 15·57, Tunstall, 15·15, average as tested by Company.	-	-	20,964	205,665,200	163,144,900 19,851,446 182,996,346	51	5,434	897	* This Company also owns stations at Hull, Norwich, Trowbridge, and Holywell.
1,700	389	4 6	(1) 3 s., 3 s. 3 d., and 3 s. 6 d. in Tividale. 3 s. 9 d. and 4 s. 3 d. in Rowley Regis and Blackheath. (2) 2 l. and 2 l. 5 s. per lamp.	(1) From 3s. for 3-light meter to 1 l. 13 s. for 150-light meter in Tividale. From 3s. for 2-light meter to 2 l. for 100-light meter in Rowley Regis and Blackheath.	15 15	-	-	839	7,649,400 Bought for Tividale, 3,314,860	8,081,300 950,050 9,031,350	5½	257	90	
1,678	1,224	4 6	(1) 4 s. 2 d. Dis. 8 d. (2) 3 4	(1) 4 - Meters above certain size provided by consumers.	14 17 to 18	-	-	1,728	15,320,000	12,274,000 805,000 13,079,000	About 10	485	95	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) Autho- rised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Autho- rised, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
STAFFORDSHIRE—continued.												
Tamworth Gas Light and Coke	Tamworth Gas Act, 1872, c. 72.	£. 7,340	£. 7,340	10 per cent. -	10 per cent. -	£. 4,700	£. 1,560	5 per cent. -	-	-	-	£. 3,890
		22,660	8,745	7 " " -	7 " " -		1,140	4 " " -	-	-	-	
			Premiums, 17				2,700					
		30,000	16,172									
Willenhall Gas	Willenhall Gas Act, 1857, c. 16.	5,100	5,100	10 per cent. -	10 per cent. -	-	-	-	-	-	-	7,028
		2,754	2,754	5 " " -	5 " " -							
		10,710	10,710	7½ " " -	7½ " " -							
		18,564	18,564									
Wolverhampton Gas	Wolverhampton Gas Act, 1852, c. 4. Gas and Water Orders Confirmation Act, 1875, c. 169.	88,960	88,960	10 per cent. -	10 per cent. -	-	9,000	3½ per cent. -	-	-	-	59,084
		*10,000	49,480	5 " " -	5 " " -	12,370						
		49,480	49,480									
		148,440	148,440									
SUFFOLK:												
Beccles Water and Gas	Beccles Water and Gas Act, 1854, c. 99.	3,500	3,500	10 per cent. -	9 per cent. -	4,000	-	-	-	-	-	2,420
		16,500	3,600	8 " " -	8 " " -							
		20,000	1,500	Unless to make up previous deficiency.								
			8,600									
		For Water and Gas under- taking.	For Gas under- taking.									
Bungay Gas (Owners, Executors of the late T. H. Methven, esq.)	Gas and Water Orders Confirmation Act, 1872, c. 79.	4,500	4,500	10 per cent. -	See Column 14	-	-	-	-	-	-	1,490
Bury St. Edmunds Gas Light	Bury St. Edmunds Gas Acts, 1849, c. 21. 1859, c. 42 - 1879, c. 9 -	12,000	12,000	10 per cent. -	12 per cent. -	4,000	2,500	-	20,000	1,000	645	9,272
		-	18,000	7½ " " -	9½ " " -	5,000	Bor- rowed from					
		-	1,000	7 " " -	8 " " -	5,000	Urban					
		20,000	Premiums, 645	Standard rates for sliding scale.			Sanitary Au- thority under special agree- ment.					
		50,000	31,645			14,000						
Gorleston and South- town Gas	Gorleston and South- town Gas Act, 1876, c. 87.	15,000	15,000	10 per cent. -	5 per cent. -	8,055	3,550	4 per cent. -	10,000	-	-	3,346
		10,000	-	7 " " -								
		25,000										
Ipswich Gas Light	Ipswich Gas Acts, 1821, c. 76. 1847, c. 7 - 1864, c. 17 - 1883, c. 172 -	14,000	14,000	10 per cent. -	11 per cent. -	-	21,500	4 per cent. -	60,000	8,650	3,268	30,411
		-	14,000	10 " " -	11 " " -	9,333						
		-	60,000	7½ " " -	8½ " " -	12,667						
		-	8,650	7 " " -	8 " " -	15,000						
		60,000	Premiums, 3,268	Standard rates for sliding scale.		37,000						
		138,000	89,918									
Long Melford Gas and Coal	Gas Orders Con- firmation Act, 1887, c. 125.	3,250	3,250	10 per cent. -	5 per cent. -	2,000	-	-	-	-	-	2,473
		3,500	545	7 " " -	5 " " -							
		6,750	3,795									
Lowestoft Water, Gas, and Market	Lowestoft Water, Gas, and Market Acts, 1853, c. 18. 1857, c. 57 - 1863, c. 169 - 1877, c. 147 -	25,000	25,000	10 per cent. -	4½ per cent. -	5,000	5,000	-	-	-	-	17,459
		-	25,000	5½ " " pref.	5½ " " -	6,500	6,500	26,500 L. De- benture Stock at 4 per cent.				Gas and Water.
		-	20,000	6 " " pref.	6½ " " -	5,000	5,000					
		-	Premiums, 68	7 " " -	4½ " " -	20,000	10,000					
		80,000	37,510 20,000 Premiums, 2,019	6 " " pref.	5 " " -		Prem- iums, 97					
		150,000	129,597			36,500	26,697					

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
	Balance carried to Profit and Loss Account.	Maximum Price of Gas per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed; 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clauses are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
	£.	s. d.	s. d.				s. d.							
194	1,496	5 6 Dis. 3 d. Outside boundary, 6 6 Dis. 3 d.	(1) 3 s. 9 d. to 5 s. Dis. 10 per cent. (2) 5 - Dis. 10 and 16 per cent.	(1) From 4 s. for 5-light meter to 2 l. for 150-light meter.	14 Company's test, 16 to 18	-	-	1,730	15,806,000	13,285,000 1,672,000 14,857,000	8	431	197	
101	1,927	6 -	(1) 2 s. 9 d., 3 s., and 3 s. 3 d., according to consumption. (2) 2 l. 10 s. 6 d. per lamp for eight months.	(1) From 5 s. for 3-light meter to 8 s. for 20-light meter.	12 16	-	-	3,980	40,404,000	33,475,000 3,637,650 37,032,650	6	650	195	
454	14,840	- -	(1) (2) 2 4	(1) (2) From 4 s. for 3-light meter to 16 s. for 50-light meter.	Not prescribed. Company's test, about 16½	-	-	42,245	429,210,000	343,724,741 24,470,559 368,196,300	About 66	5,948	1,703	* Loan converted
913	507	6 -	(1) 4 2 Dis. 5, 10, and 16 per cent., according to consumption. (2) 4 2	(1) From 4 s. for 2 and 3-light meters to 14 s. for 50-light meter. (2) No charge.	Not prescribed. 15 supplied.	-	-	1,221	11,477,700	8,087,900 1,550,600 9,638,500	5½	310	166	The Return is for year ended 1st April 1890, and relates to the Gas undertaking, except where otherwise stated.
064	426	5 10	(1) 4 6 (2) 1 l. 5 s. to 1 l. 9 s. per lamp, including lighting, extinguishing, and repairing.	(1) 4 s. and upwards, according to size.	14 Owner's test, 16	-	-	540	4,977,000	4,134,200 † 539,100 4,673,300	4	218	73	† Estimated.
206	3,066	- -	(1) 3 6 (2) 2 -	(1) From 4 s. for 3-light meter to 2 l. for 100-light meter.	14 Company's test, 16½	Yes -	4 6	4,174	44,549,500	37,153,400 3,801,900 40,456,300	Estimated. 9	1,088	801	
051	1,295	6 -	(1) 5 - Dis. 6d., and additional discount of 5 per cent. on accounts of 20% and upwards per annum. (2) 4 -	(1) From 6 s. to 18 s., according to size.	14 Company's test, 14'04	-	-	1,344	13,809,100	8,959,900 2,968,616 11,928,516	7	324	182	
138	10,273	- -	(1) 2 10 Dis. 2½ to 12½ per cent., according to consumption. (2) 2 10 Dis. 12½ per cent.	(1) (2) From 4 s. for 5-light meter to 2 l. 10 s. for 150-light meter.	15 16	Yes -	3 9 for reducing dividends; 3 6 for increasing dividends.	16,863	173,598,000	137,040,000 18,550,000 155,590,000	37	2,930	947	
179	294	6 6	(1) 5 10 Dis. 4 d. (2) 50% received by voluntary contributions.	No charge - -	15 Company's tests average 17	-	-	273	2,400,000	1,767,600 † 180,000 1,947,600	About 2	93	34	† Estimated. Receipts and Expenditure of coal business also included in Columns 12 & 13.
579	7,880 Gas and Water.	6 -	(1) 4 1 Dis. 3 d. (2) 3 7	(1) From 4 s. for 2-light meter to 1 l. 14 s. for 80-light meter. (2) No charge, except with regard to 4 meters (6-light) which are charged 8 s. each.	Not prescribed; 14 and upwards supplied, as tested by Company.	-	-	4,370	44,304,000	36,767,000 4,647,796 41,814,796	14	1,014	464	The capital is for the three undertakings combined. The market site and rights were transferred to the Corporation of Lowestoft on 26th March 1887.

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes. Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
SURREY:												
Carshalton Gas	Carshalton Gas Act, 1877, c. 175.	£. 50,000 50,000 100,000	£. 30,000 - -	10 per cent. - 7 Standard rates for sliding scale.	8 per cent. -	£. 25,000	£. -	-	£. 50,000	£. -	£. -	£. 7,446
Caterham and District Gas Light and Coke	Gas and Water Orders Confirmation Act, 1887, c. 157.	25,000 10,000 35,000	13,955 - -	10 per cent. - 7 Standard rates for sliding scale.	8 per cent. -	8,750	4,000	4½ per cent. -	10,000	-	-	3,156
Chertsey Gas Consumers	Chertsey Gas Act, 1864, c. 9. Gas Orders Confirmation (No. 1) Act, 1886, c. 56.	8,000 12,000 20,000	7,900 4,000 1,130 13,030	10 per cent. - 7 Standard rates for sliding scale.	11 per cent. - 8 " "	2,000 3,000 5,000	1,500	5 per cent. -	4,000	4,000	1,130	5,006
Cranleigh Gas and Coke	Gas and Water Orders Confirmation Act, 1877, c. 131.	4,000 4,000 8,000	3,310 - -	7 per cent. - 6 " "	5 per cent. -	-	800 1,200 1,500	4½ per cent. - 4 " "	4,000	-	-	1,088
Croydon Commercial Gas and Coke	Croydon Commercial Gas Acts, 1847, c. 124. 1860, c. 27 - 1866, c. 15 - 1877, c. 176 - 1887, c. 166 -	40,000 11,600* 78,000 19,500* 80,900 230,000	40,000 11,600 78,000 19,500 15,819 204,919	10 per cent. - 7 " " - 7 " " - Standard rates for sliding scale.	14 per cent. - 11 " " - 11 " " -	20,000 By Act, 1877.	10,000	4 per cent. -	80,900	40,000	15,750	77,736
Dorking Gas	Dorking Gas Act, 1871, c. 143.	15,000 16,000 30,000	15,000 1,200 16,200	10 per cent. - 7 " " -	9 per cent. - 7 " " -	6,750	3,750	5 per cent. -	-	-	-	5,340
Epsom and Ewell Gas	Epsom and Ewell Gas Act, 1877, c. 191.	30,000 50,000 60,000	30,000 10,500 Premiums 12 40,512	8 per cent. - 7 Standard rates for sliding scale.	8 per cent. - 7 " " -	15,000	6,000	5 per cent. -	30,000	30,000	12	8,433
Godalming Gas and Coke	Gas and Water Orders Confirmation Act, 1878, c. 56.	13,300 5,000 20,000 43,300	13,300 5,000 5,000 1,775 30,075	10 per cent. - 5 " " pref. 7 " " -	10 per cent. - 5 " " - 7 " " -	10,925	3,800	4 per cent. -	20,000	5,000	1,775	8,066
Guildford Gas Light and Coke	Guildford Gas Act, 1867, c. 12. Gas and Water Orders Confirmation Act, 1874, c. 87.	20,000 30,000 50,000	8,800 10,040 1,056 20,920 3,000 43,816	10 per cent. - 7½ " " - 5 " " - 7 " " - 5 " " -	10 per cent. - 7½ " " - 5 " " - 7 " " - 5 " " -	- 12,500	-	-	-	-	-	12,995
Horley District Gas	Gas Orders Confirmation (No. 2) Act, 1886, c. 19.	20,000	10,707	10 per cent. - Standard rate for sliding scale.	1½ per cent. -	5,000	-	-	-	-	-	733
Kingston-on-Thames Gas Light and Coke	Kingston-on-Thames Gas Acts, 1864, c. 78. 1889, c. 9 - 1864, c. 10 -	20,000 15,000 85,000 100,000	20,000 15,000 61,590 96,590	10 per cent. - 7½ " " - 10 " " -	10 per cent. - 7½ " " - 10 " " -	5,000 3,750 16,250 25,000	5,000 1,750 -	4 per cent. - 8 " "	-	-	-	46,738

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Con- sumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminat- ing Power: 1. Number of Can- dles Pre- scribed. 2. Number of Can- dles Sup- plied, as Officially Tested.	Show- ing whether Sliding Scale Clauses are Autho- rised.	Initial Price for Sliding Scale.	Number of Tons of Coal Car- bonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.	s. d.			s. d.							
5,015	2,431	- -	(1) (2) 4 6	(1) From 5s. for 3-light meter to 12s. for 20-light meter.	14 16½	Yes -	5 6	3,031	20,344,000	21,433,200 5,570,300 27,003,500	19	632	337	
1,943	1,213	- -	(1) 3s. 6d., 4s. 9d., and 5s. 3d.	(1) From 4s. for 2-light meter to 14s. for 20-light meter.	15 No official tests.	Yes -	5 6	1,119	12,329,000	10,555,400	12	163	-	
3,662	1,144	- -	(1) 3 8 (2) 3l. 3s. per lamp.	(1) From 5s. to 14. 8s., according to size.	14 16	Yes -	4 -	2,385	23,657,000	18,590,000 2,450,000 21,040,000	18	462	90	
856	182	8 6	(1) (2) 5 -	(1) From 4s. for 3-light meter to 12s. for 20-light meter. (2) 2 -	12 Company's test, 16	-	-	405	3,679,000	3,403,000 106,400 3,509,400	5	90	41	
4,813	22,923	- -	(1) (2) 2 11 Dis. 5 per cent. to corporation, the guardians of union, and railway com- panies. Dis. 2½ and 5 per cent. to large consumers.	(1) 5 -	14 16-8	Yes -	4 7	38,743	408,414,000	343,917,600 42,624,100 386,541,700	81½	6,291	1,346	* Loan converted.
3,819	1,521	5 6	(1) 3 9 (2) 3 5	(1) 5-light, 6s. - 10-light, 8s. - 20-light, 10s. - 30-light, 12s. -	14 16-5	-	-	2,354	24,376,000	19,182,000 3,066,000 22,248,000	11	510	189	
5,107	3,326	- -	(1) (2) 3 10	(1) From 4s. for 3 to 5- light meter to 4l. for 200-light meter.	14 16½	Yes -	5 6	3,873	37,070,000	30,010,000 8,255,000 38,265,000	† 20	710	232	† Estimated.
5,510	2,456	6 -	(1) Godalming and District, 4s. 3d. Outside districts, 4s. 7d. Special rates, 3s. 6d. (2) 3 -	(1) From 6s. for 2, 3, and 5-light meters to 5l. for 400-light meter.	14 Company's test, 16	-	-	3,605	34,697,300	27,025,700 3,105,000 30,130,700	22	400	184	
2,181	3,814	6 6 Beyond radius of two miles, 7 6	(1) 3 6 Dis. 6d. Beyond two miles radius, 4s. 6d. Dis. 6d. (2) 3l. per lamp, in- cluding pillars, lan- terns, &c., lighting, extinguishing, and repairing.	(1) No charge - -	14 Company's test, 17-25	-	-	7,200	71,673,000	63,930,600 † 4,471,600 68,402,200	24	1,650	263	‡ Estimated.
571	162	- -	(1) 5 - (2) 2l. 6s. 6d. per lamp (8 months).	(1) From 4s. for 5- light meter to 14s. for 60-light meter.	14 Company's test, about 17.	Yes -	5 -	297	2,604,500	1,637,500 841,500 2,479,000	6½	72	102	
5,231	11,507	6 8	(1) 2 10 (2) 3l. 10s. per lamp.	(1) From 3s. for 3 and 5-light meters to 2l. for 300-light meter.	Not pre- scribed; Company's test, 16	-	-	25,572	262,786,000	211,016,000 35,414,000 246,430,000	125	4,567	1,318	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
SURREY—continued.												
Mitcham and Wimbledon District Gas Light	Mitcham and Wimbledon Gas Act, 1867, c. 68.	100,000 80,000 180,000	76,396 8,000 84,396	10 per cent. - 7 " " "	10 per cent. -	46,000	26,000	4 per cent. -	-	-	-	33,024
Red Hill Gas	Red Hill Gas Act, 1865, c. 13.	50,000 * 12,500 62,500	40,750 2,500 43,250	10 per cent. -	10 per cent. -	-	-	-	-	-	-	12,214
Richmond Gas	Richmond Gas Acts, 1867, c. 100. 1881, c. 35	60,000 40,000 100,000	60,000 { 20,000 Premiums 6,549 66,549	8 to 10 per cent. 7 " " "	10 per cent. - 7 " " "	15,000 10,000 25,000	15,000	5 per cent. -	40,000 including pre- miums.	20,000	6,549	33,181
Sutton Gas	Sutton Gas Act, 1876, c. 123.	25,000 35,000 60,000	25,000 13,498 38,498	10 per cent. - 7 " " "	10 per cent. - 7 " " "	13,750	500	4 per cent. -	-	-	-	12,988
Walton-on-Thames and Weybridge Gas	Walton-on-Thames and Weybridge Gas Acts, 1869, c. 104. 1887, c. 81	30,000 12,000 42,000	30,000 4,000 Premium 509 34,509	10 per cent. - 7 " " "	7 per cent. - 4½ " " "	7,500 3,000 10,500	8,600	5 per cent. -	12,000	4,000	509	8,773
Wandsworth and Putney Gas Light and Coke	Wandsworth and Putney Gas Acts, 1866, c. 62. 1866, c. 275 1880, c. 72	15,000 15,000 40,000 † 15,750 120,000 205,750	15,000 15,000 40,000 15,340 20,000 { Premiums 10,876 116,216	10 per cent. - 7½ " " " 7 " " " 7 " " " 7 " " " Standard rates for sliding scale.	14 per cent. - 11½ " " " 11 " " " 11 " " " 11 " " "	- - 250 30,000 80,250	- - - - -	- - - -	120,000	20,000	10,876	55,438
Woking Water and Gas	Woking Water and Gas Act, 1881, c. 116. Woking Water and Gas Act, 1886, c. 50. Surrey and Hants District Waterworks Act, 1887, c. 78.	50,000 50,000 76,000 176,000	50,000 - 4,340 54,340	10 per cent. - 7 " " " 10 " " "	3½ per cent. - - 3½ per cent. -	12,500 12,500 19,000 44,000	2,100 5,400 7,500	4 per cent. - 5 " " "	- -	- -	-	3,738
SUSSEX:												
Bexhill Water and Gas	Bexhill Water and Gas Act, 1885, c. 96.	24,000	11,330	-	-	6,000	-	-	-	-	-	1,617
Bognor Gas Light and Coke	Gas and Water Orders Confirmation Acts, 1871, c. 144. 1878, c. 56	8,500 8,500 17,000	8,500 { * 2,500 Premiums, 598 11,598	10 per cent. - 7 " " "	10 per cent. - 7 " " "	- 4,000	1,000	4 per cent. -	8,500	2,500	598	3,872
Brighton and Hove General Gas	Brighton and Hove General Gas Acts, 1839, c. 33; 1843, c. 21; 1854, c. 42; 1866, c. 184; 1870, c. 106; 1873, c. 123; 1879, c. 38, and 1881, c. 206. Gas and Water Orders Confirmation Act, 1875, c. 169.	Act, 1839, 100,000 Act, 1866, 26,000 50,000 Order, 1875, 50,000 Act, 1879, 150,000 Act, 1881, 120,000 495,000	100,000 25,000 50,000 50,000 87,500 120,000 Premiums, 23,310 455,810	10 per cent. - 7 " " " 6 " " " 7 " " " 7 " " " 10 " " " Standard rates for sliding scale.	11 per cent. - 8 " " " 6 " " " 8 " " " 8 " " " 11 " " "	10,000 10,000 25,000 12,500 37,500 95,000	10,000 10,000 25,000 12,500 18,700 76,200	5 per cent. - 5 " " " 5 " " " 5 " " " 4 " " "	150,000	87,500	23,310	146,050

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expen- diture during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Con- sumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminat- ing Power: 1. Number of Can- dles Pre- scribed. 2. Number of Can- dles Sup- plied, as Officially Tested.	Show- ing whether Sliding Scale Clauses are Autho- rised.	Initial Price for Sliding Scale.	Number of Tons of Coal Car- bonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
21,097	11,927	5 6	(1) 3 10 (2) 3 l. 9 s. per lamp.	(1) From 4 s. for 3-light meter to 2 l. 10 s. for 200-light meter.	14 16	-	-	14,148	141,701,000	128,208,000 10,404,000 138,612,000	About 62	2,600	575	
8,383	3,831	5 6	(1) Red Hill and Reigate, 3 8 Outlying districts, 4 2 Contracts, 3 s. 3 d. and 3 s. 5 d. (2) 3 l. 3 s. per lamp.	(1) From 3 s. for 3-light meter to 5 s. for 10-light meter.	14 Company's test, 15 to 16	-	-	5,194	54,368,000	48,284,000 3,336,600 51,620,600	About 18	About 800	285	* Loan converted.
24,604	8,877	4 - Outlying dis- tricts, 4 6	(1) 2 10 Outlying districts, 3 4 (2) 3 l. 6 s. 8 d. per lamp.	(1) From 4 s. for 3-light meter to 2 l. 18 s. for 160-light meter.	15 15-86	-	-	16,372	179,019,000	154,920,000 14,666,000 169,686,000	28	2,772	738	
9,279	3,709	Sutton and Cheam, 5 10 Banstead, 6 4 Dis. 6 d.	(1) 3 10 Dis. 6 d. (2) 3 3	(1) From 4 s. for 3-light meter to 2 l. for 100-light meter.	14 Company's test, 16	-	-	5,919	66,213,000	49,446,000 11,960,000 61,406,000	18	965	891	
5,505	3,263	5 - -	(1) (2) 4 6	(1) From 4 s. for 3-light meter to 2 l. for 100-light meter. (2) 4 s. each.	15 Company's tests, average 16-15	-	-	3,247	34,750,100	30,002,800 696,700 30,699,500	21	630	56	
13,542	11,896	-	(1) 2 6 (2) 3 l. 11 s. per lamp.	(1) From 2 s. 8 d. for 3- light meter to 9 s. for 30-light meter.	14 15-5	Yes	4 -	33,422	329,163,000	275,991,000 ‡ 30,470,000 306,461,000	About 53	8,909	1,383	† Loan converted. ‡ Estimated.
1,561	2,177	6 6 Beyond radius of two miles from works, 7 6	-	-	15	-	-	-	-	-	-	-	-	Supply of Gas not yet commenced. Dividend derived from Water supply. The capital is for Gas and Water combined.
1,603	19	6 -	(1) 4 s. 6 d. and 5 s. (2) 3 l. 6 s. 6 d. per lamp.	(1) From 4 s. for 3-light meter to 2 l. 1 s. for 100-light meter.	15 Company's test, 16-04	-	-	417	3,775,300	2,472,900 ‡ 767,800 3,240,700	6½	105	84	§ Estimated. Columns 1 to 14 relate to Gas and Water combined.
2,354	1,018	5 10	(1) (2) 4 2	(1) From 6 s. to 18 s., according to size. (2) Provided by local authority.	14 Company's test, 16	-	-	1,441	14,203,000	11,560,000 1,369,000 12,929,000	About 8½	370	156	
9,750	46,300	-	(1) (2) Brighton, Hove, Preston, and Ald- rington, 3 s. 11 d. Portslade, Southwick, Kingston, and New Shoreham, 3 s. 10 d. Old Shoreham and Lancing, 4 s. 8 d. Elsewhere, 4 s. 11 d.	(1) From 4 s. for 3-light meter to 3 l. for 150-light meter. (2) 4 -	14 14-78	Yes	3 s. 3 d., 4 s. 2 d., 5 s. and 6 s. 3 d., accord- ing to district sup- plied.	74,654	842,264,000	729,710,900 56,702,784 786,413,684	127	15,277	3,131	

RETURN relating to all Authorised Gas Undertakings in the

N A M E OF C O M P A N Y.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Anotion Clauses.	10. Amount of Capital Sold by Anotion or Tender under Anotion Clauses.	11. Amount of Premium realised by Sales of Shares under Anotion Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
SUSSEX—continued.												
City of Chichester Gas	City of Chichester Gas Act, 1868, c. 76. Gas Orders Confirmation Act, 1881, c. 103.	£.	£.			£.	£.		£.	£.	£.	£.
		18,000	18,000	10 per cent.	9 per cent.	4,500	4,500	5 per cent.	10,000	-	-	6,691
		10,000	-	7 " "	-	2,500	-	-	-	-	-	-
		28,000				7,000						
Eastbourne Gas	Eastbourne Gas Act, 1868, c. 126 - 1880, c. 46 -	20,000	20,000	10 per cent.	12½ per cent.	-	-	-	150,000	25,000	6,541	33,901
		30,000	30,000	7 " "	9½ " "	-	-	-	-	-	-	-
		12,500	12,500	10 " "	12½ " "	37,500	-	-	-	-	-	-
		160,000	25,000	7 " "	9½ " "	-	-	-	-	-	-	-
		212,500	6,541	Standard rates for sliding scale.								
			94,041									
East Grinstead Gas and Water	East Grinstead Gas and Water Act, 1878, c. 76.	12,814	12,814	10 per cent.	6 per cent.	4,464	500	5 per cent.	5,000	5,000	-	3,473
		5,000	5,000	7 " "	4½ " "	-	Deben- ture Stock, 2,000	4 " "	-	-	-	-
		17,814	17,814				2,500					
Emsworth Gas and Coke	Gas Orders Confirmation (No. 2) Act, 1884, c. 51.	2,600	2,600	10 per cent.	6 per cent.	2,600	900	4½ and 5 per cent.	8,000	-	-	726
		8,000	-	7 " "	-	-	-	-	-	-	-	-
		10,600	-	Standard rates for sliding scale.								
Hastings and St Leonards Gas	Hastings and St Leonards Gas Acts, 1854, c. 6. 1865, c. 119 - 1883, c. 168 -	41,250	41,250	10 per cent.	12 per cent.	13,750	13,750	4 per cent.	120,000	40,000	15,791	59,314
		60,000	60,000	7 " "	9 " "	15,000	15,000	4 " "	-	-	-	-
		120,000	40,000	7 " "	9 " "	30,000	5,625	4 " "	-	-	-	-
		221,250	15,791	Standard rates for sliding scale.		58,750	24,375					
			157,801									
Horsham Gas	Gas and Water Orders Confirmation Act, 1877, c. 131.	15,000	15,000	10 per cent.	10 per cent.	-	1,000	4½ per cent.	15,000	2,400	811	5,682
		15,000	2,400	7 " "	7 " "	-	-	-	-	-	-	-
		30,000	18,211									
Lewes Gas	Lewes Gas Act, 1878, c. 48.	26,880	26,880	10 per cent.	10 per cent.	12,950	5,250	4 per cent.	25,000	-	-	8,125
		25,000	-	7 " "	-	-	-	-	-	-	-	-
		51,880	-									
Littlehampton Gas	Gas and Water Orders Confirmation Act, 1875, c. 169. Gas Orders Confirmation (No. 2) Act, 1888, c. 126.	5,300	5,300	10 per cent.	10 per cent.	-	2,400	4 per cent.	10,000	4,700	1,773	2,923
		1,700	1,700	7 " "	7 " "	-	-	-	-	-	-	-
		10,000	4,700	7 " "	7 " "	4,250	-	-	-	-	-	-
		17,000	1,773	Standard rates for sliding scale.								
			13,473									
Worthing Gas Light and Coke	Worthing Gas Acts, 1868, c. 92 - 1875, c. 144 -	12,250	12,250	10 per cent.	10 per cent.	8,000	12,500	4 per cent.	-	-	-	12,856
		12,750	12,750	7 " "	7 " "	6,550	-	-	-	-	-	-
		25,000	21,250	7 " "	7 " "	6,550	-	-	-	-	-	-
		50,000	46,250			14,250						

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expen- diture during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Con- sumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminat- ing Power: 1. Number of Can- dies Pre- scribed. 2. Number of Can- dies Sup- plied, as Officially Tested.	Show- ing whether Sliding Scale Clauses are Autho- rised.	Initial Price for Sliding Scale.	Number of Tons of Coal Car- bonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.	s. d.			s. d.							
4,722	1,969	5 -	(1) 4 3 (2) 3 17 s. per lamp.	(1) From 4 s. for 3 and 5-light meters to 10 s. for 30-light meter.	14 Company's test, 16	-	-	2,742	27,552,000	21,780,300 3,780,000 25,540,300	7	687	188	
22,191	11,710	- -	(1) 3 4 (2) 3 2	(1) From 4 s. for 3-light meter to 2 1/2 for 150-light meter. (2) Provided by cor- poration.	14 Company's test, 16 7 3	Yes -	4 4	16,798	170,736,000	140,202,000 18,904,600 159,106,600	35	2,548	880	* Loan converted.
2,464	1,009	6 - Beyond one mile from works, 7 -	(1) (2) 4 2	(1) (2) 4 s. each.	14 Company's test, 16	-	-	1,400	10,485,700	8,072,400 † 673,000 8,746,400	4 1/2	247	90	† Estimated. Columns 1 to 14 re- late to Gas and Water combined.
613	213	5 6	(1) 5 6 (2) 2 1/2 s. per lamp.	(1) From 3 s. for 2-light meter to 1 1/2 s. for 30-light meter.	14	Yes -	5 -	290	2,345,000	1,628,000 490,000 2,116,000	2	95	36	
42,532	16,782	- -	(1) 3 4 (2) 4 1/2 s. 2 d. per lamp, including lamp, column, fit- tings, lighting, re- pairing, extinguish- ing, and cleaning.	(1) From 4 s. for 3-light meter to 3 1/2 for 300-light meter.	15 15 4 8	Yes -	4 - Outside borough, 4 4	27,804	284,170,000	247,493,000 26,630,000 273,123,000	About 85	5,563	1,246	
3,912	1,770	7 6	(1) 4 2 (2) 4 2 Dis. 5 per cent.	(1) From 4 s. for 3-light meter to 12 s. for 30-light meter.	14 Company's tests, average 16 7 1	-	-	2,552	24,122,200	18,055,100 2,923,714 20,978,814	12	500	215	
5,315	2,810	6 - Beyond Par- liamentary Borough, 7 -	(1) 3 10 Dis. 5 per cent. to consumers of 60 l. and upwards per annum. (2) 3 1/2 12 s. 6 d. per lamp, including lamp column, gas, lighting, cleaning, extinguish- ing, and repairing.	(1) 4 -	14 Company's test, 16 0 3	-	-	3,755	38,814,900	30,879,600 4,400,000 35,079,600	About 14	815	214	
2,125	798	- -	(1) (2) 4 3	(1) From 4 s. for 2-light meter to 18 s. for 50-light meter. (2) 4 -	15 Company's test, 16	Yes -	4 3	1,392	13,363,000	10,421,200 737,900 11,159,100	† 5	437	125	The Return is for year ended 30th June 1890. † Estimated.
8,620	4,236	6 6 If coal duty ceases, 6 3	(1) 3 9 (2) 3 6	(1) 4 s. for 3 and 5-light meters; 6 s. for any larger size.	14 16 1	-	-	5,268	52,749,000	45,608,423 5,509,149 51,117,572	23	1,400	489	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
WARWICKSHIRE :												
Leamington Priors Gas	Leamington Priors Gas Acts, 1837, c. 53; 1866, c. 128.	30,000 70,000 100,000	30,000 27,000 57,000	10 per cent. - 7 " " - 7 " " -	10 per cent. - 7 " " - 7 " " -	10,000 15,000 25,000	11,790	4½ per cent. - - -	- - -	- - -	- -	22,704
Nuneaton Gas	Nuneaton Gas Act, 1886, c. 31.	15,752 16,000 31,752	15,752 - -	10 per cent. - 7 " " - Standard rates for sliding scale.	7½ per cent. - 7 " " - 7 " " -	5,000 5,000 -	5,000	4½ per cent. - - -	16,000 - -	- - -	- -	5,883
Rugby Gas	Rugby Gas Act, 1882, c. 86.	37,500 22,500 60,000	28,732 - -	10 per cent. - 7 " " - Standard rates for sliding scale.	11 per cent. - 7 " " - 7 " " -	14,500 2,000 -	2,000	4 per cent. - - -	22,500 - -	- - -	- -	10,384
Solihull Gas	Solihull Gas Act, 1886, c. 30.	8,000 7,000 15,000	8,000 - -	10 per cent. - 7 " " - 7 " " -	6 per cent. - 7 " " - 7 " " -	3,750 2,000 -	2,000	4 per cent. - - -	7,000 - -	- - -	- -	1,786
Warwick Gas Light	Warwick Gas Act, 1822, c. 29.	16,000	16,000	- - -	10 per cent. and bonus of 5 per cent. - -	- - -	-	- - -	- - -	- - -	- -	8,792
WESTMORELAND :												
Kendal Union Gas and Water	Kendal Union Gas and Water Act, 1846, c. 116.	30,000 7,600 37,600	30,000 7,600 37,600	10 per cent. - 7½ " " pref. 7½ " " -	8 per cent. - 7½ " " - 7½ " " -	10,000 5,400 -	5,400	3½ per cent. - - -	- - -	- - -	- -	10,777
Windermere District Gas and Water	Windermere District Gas Act, 1862, c. 73. Windermere District Gas and Water Act, 1889, c. 50.	10,000 2,500 17,500 30,000	10,000 2,500 - 12,660	10 per cent. - 7 " " - Standard rates for sliding scale.	10 per cent. - 7 " " - 7 " " -	- 7,500 -	-	- - -	17,500 - -	- - -	- -	2,959
WILTSHIRE :												
Calne Gas and Coke	Gas and Water Orders Confirmation Act, 1883, c. 46.	3,000 7,000 10,000	3,000 - -	10 per cent. - 7 " " - Standard rates for sliding scale.	8 per cent. - 7 " " - 7 " " -	2,500 2,000 -	2,000	4 per cent. - - -	7,000 - -	- - -	- -	1,935
Marlborough Gas	Marlborough Gas Act, 1876, c. 77.	7,490 22,510 30,000	7,490 - -	10 per cent. - 7 " " - 7 " " -	7½ per cent. - 7 " " - 7 " " -	7,500 1,100 -	1,100	4 per cent. - - -	- - -	- - -	- -	3,356
Melksham Gas Light and Coke	Gas Orders Confirmation (No. 1) Act, 1886, c. 56.	10,000	6,500	10 per cent. - Standard rate for sliding scale.	5 per cent. - 5 " " - 5 " " -	2,500 300 -	300	4 per cent. - - -	- - -	- - -	- -	1,210
Salisbury Gas Light and Coke	Salisbury Gas Act, 1864, c. 23. Gas Orders Confirmation Act, 1882, c. 99.	11,000 6,000 4,000 40,000 61,000	11,000 6,000 4,000 5,000 30,589	10 per cent. - 8 " " - 6 " " - 7 " " - 7 " " -	10 per cent. - 8 " " - 6 " " - 7 " " - 7 " " -	5,250 5,250 10,000 16,250	5,250	5 per cent. - - - - -	50,000 15,000 -	15,000 4,589	4,589	12,773
Trowbridge Station (British Gas Light Company)†	Gas and Water Orders Confirmation Act, 1880, c. 61.	20,253 20,000 40,253	20,253 3,692 23,945	10 per cent. - 7 " " - 7 " " -	10 per cent. - 7 " " - 7 " " -	10,000 - -	-	- - -	- - -	- - -	- -	8,368
Warminster Gas and Coke	Gas Orders Confirmation Act, 1889, c. 64.	8,000 4,000 12,000	8,000 - -	10 per cent. - 7 " " - Standard rates for sliding scale.	8 per cent. - 7 " " - 7 " " -	3,000 - -	-	- - -	4,000 -	- -	- -	2,503

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clauses are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal of Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.	
£.	s. d.	s. d.	s. d.			s. d.								
195	5,509	4 -	(1) 2 4 Beyond half-mile from borough boundary, 5 6 Public lamps, 3 6	(1) From 3s. for 3-light meter to 2 l. 10 s. for 150-light meter.	14 Company's tests average 15.52 by old standard argand burners.	-	14,841	153,998,000	133,277,800 13,058,000 146,335,800	About 34	About 3,300	905		
146	1,737	- -	(1) 4 - (2) 2 l. 17 s. 6 d. per lamp.	(1) From 4 s. for 2 and 3-light meters to 1 l. for 50-light meter.	15 Company's test, 17	Yes -	4 -	2,810	25,361,300 19,903,800 2,681,700 22,585,500	7	575	185	The Return is for year ended 25th March 1890.	
592	3,772	- -	(1) 3 s. in Rugby, other parts 3 s. 6 d. Dis. 2 d. Railway Companies, 2 6 (2) 2 6	(1) From 2 s. 8 d. for 3-light meter to 1 l. 16 s. for 100-light meter.	15 Company's test, 16.06	Yes -	Rugby, 3 8 Other parts, 4 8	6,060	59,440,000 50,527,700 4,166,700 54,694,300	13	1,591	264		
999	787	4 6	(1) 4 3 (2) 1 l. 3 s. per lamp.	(1) From 4 s. for 2-light meter to 1 l. 15 s. for 100-light meter.	14 Company's test, 16	-	-	816	7,705,300 6,583,000 394,600 6,977,600	About 6	About 210	59		
063	2,729	- -	(1) 3 4 Dis. 4 d. (2) 2 l. 14 s. per lamp, including all charges.	(1) 3 s. to 2 l. - -	Not prescribed. Company's test, 16.8 supplied.	-	-	4,776	50,313,500 40,481,100 4,633,400 45,114,500	About 13	1,108	304		
999	3,578	- -	(1) 3 6 Motive power, 3 s. 4 d. Dis. 2½ to 15 per cent., according to consumption. (2) 1 l. 16 s. per lamp. High-power lamps, 2 s. 10 d. per 1,000 cubic feet.	(1) (2) From 3 s. for 2-light meter to 2 l. 10 s. for 200-light meter.	Not prescribed. Company's test, 13 supplied.	-	-	4,130 Estimated.	38,776,400 30,115,000 4,710,000 34,825,000	13½	1,303	Ordinary lamps, 269 High-power, 28	Columns 1 to 14 relate to Gas and Water combined.	
704	1,255	- -	(1) (2) 4 s. 3 d., 4 s. 6 d., 4 s. 9 d., and 5 s., according to consumption. Cooking, heating and motive power, 3 4 Dis. 5 per cent.	(1) (2) From 4 s. for 2-light meter to 10 s. for 10-light meter.	16 Company's tests average 20	Yes +	5 -	1,276	12,451,000 10,646,032 363,610 11,009,642	10	426	95	* Loan converted. The Return relates to the Gas Undertaking.	
054	281	- -	(1) 3 9 Dis. 5 per cent. above 10,000 cubic feet per quarter. (2) 3 9 Dis. 10 per cent.	(1) (2) Up to 10-lights, 2 s.; 10-light meter, 4 s.; larger sizes in proportion.	14 Company's tests average about 16	Yes -	4 2	1,139	9,915,400 7,961,800 571,520 8,533,320	About 4	890	83		
321	1,035	7 6	(1) 4 7 (2) 3 l. 7 s. 6 d. per lamp, including lighting, extinguishing, cleaning, and repairing.	(1) From 4 s. for 2 and 3-light meters to 14 s. for 50-light meter.	14 Company's tests average 15	-	-	1,410	13,736,900 11,424,000 1,197,000 12,621,000	3½	323	75		
866	344	- -	(1) 4 7 Dis. 5 to 10 per cent. (2) 1 l. 9 s. 3 d. per lamp per season of eight months.	(1) 4 s. to 13 s. according to size.	14 16	Yes -	5 -	509	4,785,200 3,837,600 452,200 4,289,800	4	169	73	The Return is for year ended 30th June 1889.	
532	2,241	5 - Outside city, 6 6	(1) 3 4 Engines, 2 9 (2) 2 9	(1) (2) From 4 s. for 3-light meter to 10 s. for 20-light meter.	14 15	-	-	6,907	68,682,900 53,459,700 4,654,000 58,113,700	24	1,696	312		
784	2,804	4 6	(1) 3 4 Dis. 2½ to 15 per cent. (2) 2 l. 10 s. per lamp.	(1) From 2 s. for 2-light meter to 2 l. 16 s. for 200-light meter.	14 Company's tests average 16.84	-	-	4,352	43,875,800 35,239,600 8,686,905 39,126,505	13½	1,290	265	† This Company also owns stations at Holywell, Hull, Norwich, and the Potteries.	
1,843	660	- -	(1) 3 6 (2) 2 9	(1) (2) From 4 s. for 3-light meter to 1 l. for 100-light meter.	15 Company's test, 16	Yes -	4 -	1,800	12,050,000 9,981,700 1,246,400 11,228,100	9	426	133		

N A M E OF C O M P A N Y.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Autho- rised, includ- ing Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
WORCESTERSHIRE:												
Bromsgrove Gas Light and Coke	Bromsgrove Gas Act, 1882, c. 40.	£. 12,000 18,000	£. 12,000 3,000 Premiums, 268	10 per cent. - 7 " " - Standard rates for sliding scale.	7 per cent. - 4½ " " -	£. 7,500	£. 3,250	4 per cent. -	£. 18,000	£. 8,000	£. 268	£. 3,695
Dudley Gas Light - (Town of.)	Dudley Gas Acts, 1821, c. 71. 1853, c. 2 - 1881, c. 75 -	£. 12,000 42,000 46,000	£. 12,000 { 27,450 9,000 } 5,550 2,250 Premiums, 1,167	10 per cent. - 10 " " - 5 " " pref. 4½ " " " 7 " " "	10 per cent. - 10 " " " 5 " " " 4½ " " " 7 " " "	- 2,000 21,000	£. 9,500 4,500 14,000 23,000	4½ per cent. - 4 " " "	£. 46,000	£. 9,250	£. 1,167	£. 20,060
Halesowen Gas	Halesowen Gas Act, 1883, c. 38.	£. 9,000 10,000	£. 9,000 1,000 Premiums, 10	10 per cent. - 7 " " - Standard rates for sliding scale.	5 per cent. - 3½ " " "	£. 4,750	£. 2,000	4½ per cent. -	£. 10,000	£. 1,000	£. 10	£. 2,845
Kidderminster Gas Light and Coke	Kidderminster Gas Acts, 1818, c. 83. 1867, c. 13 - {	£. 12,000 14,400 3,600	£. 12,000 14,400 3,600	10 per cent. - 7 " " - 5 " " "	10 per cent. - 7 " " " 7 " " "	- 6,000	£. 6,000	4 per cent. -	-	-	-	£. 17,168
Redditch Town and District Gas	Gas and Water Orders Confirmation Act, 1873, c. 42. Gas Orders Confirmation Act, 1882, c. 99.	£. 20,000 10,000 30,000	£. 20,000 - -	10 per cent. - 7 " " - Standard rates for sliding scale.	11 per cent. - -	- 5,000	£. 5,000	4 per cent. -	£. 10,000	-	-	£. 6,860
Stourbridge Gas	Stourbridge Gas Act, 1855, c. 37. Stourbridge Gas (Amendment) Act, 1866, c. 32. Gas and Water Orders Confirmation Act, 1871, c. 144. Stourbridge Gas (Amendment) Act, 1879, c. 99.	£. 15,000 12,000 50,000 77,000	£. 15,000 12,000 10,000 Premiums, 5,604 42,604	10 per cent. - 7½ " " - 7 " " -	10 per cent. - 7½ " " - -	- 3,000 12,500 15,500	- 3,000	- 4 per cent.	£. 50,000	£. 10,000	£. 5,604	£. 14,811
Worcester New Gas Light	Worcester Gas Acts 1846, c. 217. 1848, c. 15 -	£. 15,000 £ 5,000 10,000 £ 4,375 34,375	£. 15,000 5,000 10,000 4,375 34,375	10 per cent. - 10 " " - 10 " " - 10 " " -	10 per cent. - 10 " " " 10 " " " 10 " " "	- 625	£. 625	4 per cent. -	-	-	-	£. 25,999
YORKSHIRE:												
Ackworth, Featherstone, Purston, and Sharlston Gas	Ackworth, Featherstone, Purston, and Sharlston Gas Act, 1880, c. 113.	£. 10,000 20,000 30,000	£. 10,000 - -	10 per cent. - 7 " " - Standard rates for sliding scale.	6 per cent. -	£. 7,500	-	-	£. 20,000	-	-	£. 1,464
Airedale Gas	Airedale Gas Act, 1870, c. 10.	£. 21,000 9,000 30,000	£. 21,000 - -	10 per cent. - 7 " " "	10 per cent. -	£. 7,000	£. 2,950	3½ per cent. -	-	-	-	£. 4,698

United Kingdom other than those of Local Authorities—continued.

	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale for Sliding are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
	£.	s. d.	s. d.	s. d.			s. d.							
70	1,025	- -	(1) 3 s. 6 d., to 4 s. 4 d., according to consumption. (2) 3 6	(1) 2 s. for 2-light meter and 3 s. for 3-light meter. Consumers of 10,000 cubic feet per annum, no charge.	14 Company's test, 16-50	Yes -	4 4	1,981	17,529,200	12,657,100 2,003,100 14,660,200	12	420	142	
40	7,320	5 6	(1) 2 s. 9 d. and 3 s. - Out districts, 3 s., and 3 s. 3 d. (2) 2 l. 12 s. 6 d. in town, and 2 l. 16 s. in out districts per season, including lighting and repairing.	(1) From 3 s. for 3-light meter to 2 l. for 150-light meter.	15 Company's test, 16-61	- -	- -	10,452	120,136,000	90,877,700 10,855,600 101,883,300	29½	2,052	678	
00	779	- -	(1) 3 s. 9 d., and 4 s. (2) 3 l. 10 s. per lamp for eight months.	(1) From 4 s. for 3-light meter to 10 s. for 10-light meter.	14 Company's test, 16	Yes -	4 6	1,090	10,523,000	5,579,800 2,955,795 8,545,595	* 7	195	168	* Estimated.
87	2,881	4 6	(1) 2 s. 5 d. and 2 s. 7 d., according to consumption. (2) 2 l. 18 s. per lamp, including cleaning, repairing, lighting, and extinguishing.	(1) From 3 s. for 3-light meter to 4 l. 10 s. for 500-light meter.	14 Company's test, 16	- -	- -	10,488	108,309,000	94,799,000 9,556,000 104,655,000	About 20	2,530	583	
04	2,056	- -	(1) 3 9 Outside Local Board's district, 4 3 (2) 3 9	(1) From 3 s. for 2-light meter to 1 l. 1 s. 4 d. for 100-light meter. (2) Provided by local board.	14 Company's tests average 16	Yes -	4 6	3,399	34,165,000	27,722,000 1,088,000 28,810,000	About 13	870	180	
26	2,386	4 s. 9 d. to 5 s. 6 d., according to consumption.	(1) 2 s. 10 d. to 3 s. 10 d. Dis. 5 per cent. (2) Turnpike roads, 2 l. per lamp for nine months, 2 l. 10 s. per lamp for 12 months. Private streets, 2 l. 12 s. 6 d. per lamp for nine months.	(1) From 4 s. for 3-light meter to 2 l. 10 s. for 100-light meter.	14 Company's test, 16-25	- -	- -	7,665	81,228,300	60,288,300 † 7,463,100 67,751,400	About 35	1,266	614	† Estimated.
36	4,063	4 -	(1) 3 7 Dis. 10 d. (2) 2 4	(1) From 4 s. to 3 l. 2 s., according to size.	Not prescribed; supplied, 17-80	- -	- -	15,428	159,486,200	133,318,791 19,250,132 152,568,923	55	3,430	972	† Loan converted. The Returns for year ended 30th June 1889.
343	621	- -	(1) 3 s. 8 d., 4 s. 7 d., and 5 s. Dis. 5 d. in some cases. (2) 156 l. per annum for 80 lamps, lighting and cleaning, and 36 l. in addition for morning lighting.	(1) From 2 s. 8 d. for 2-light meter to 14 s. for 20-light meter.	14 Company's test, 16	Yes -	4 6	816	6,923,400	5,081,000 600,000 5,681,000	9	230	80	
909	2,089	4 6	(1) 3 9 Dis. 8 d. for quarterly accounts under 10 l.; 9 d. between 10 l. and 20 l., and 11 d. on accounts of 20 l. and upwards. (2) 2 10	(1) 2 s. 4 d. Large meters 10 per cent. on cost. (2) 2 4	14 Company's test, 16½	- -	- -	2,748	27,371,000	22,554,400 2,513,600 25,068,000	About 14	1,327	324	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
YORKSHIRE—continued.												
Barnsley Gas . . .	Barnsley Gas Act, 1862, c. 8. 1867, c. 15 . . .	40,000 10,000 40,000 10,000	40,000 10,000 30,000 6,000	10 per cent. - 10 " " - 7 " " - 6 " " pref. 7 " " -	8 per cent. - 8 " " - 7 " " - 6 " " - 7 " " -	-	Original loans, amount- ing to 3,000 <i>l.</i> , are out- stand- ing.	3½ per cent. -	-	-	-	20,746
		*100,000	96,000									
Bridlington Gas . . .	Bridlington Gas Act, 1886, c. 35.	20,000 30,000 50,000	20,000 - -	10 per cent. - 7 " " - Standard rates for sliding scale.	10 per cent. -	12,500	3,550	3½ per cent. -	30,000	-	-	5,967
Brotton Gas Light and Coke	Gas and Water Or- ders Confirmation Act, 1877, c. 76.	15,000	6,000	- - -	7 per cent. -	-	750	5 per cent. -	-	-	-	1,697
Brough Elloughton and District Gas	Gas and Water Or- ders Confirmation Act, 1874, c. 87.	6,000	6,000	8 per cent. -	6 per cent. -	-	-	-	-	-	-	1,103
Calverley and Horsforth District Gas	Calverley and Hors- forth District Gas Act, 1868, c. 74.	14,000 36,000 50,000	14,000 16,800 30,800	10 per cent. - 7 " " -	10 per cent. - 7 " " -	12,500	-	-	-	-	-	7,200
Castleford and Whit- wood Gas Light and Coke	Castleford and Whit- wood Gas Act, 1878, c. 187.	30,000 80,000 60,000	25,043 - -	10 per cent. - 7 " " - Standard rates for sliding scale.	9 per cent. -	7,500	4,000	4 per cent. -	30,000	-	-	5,380
Clayton, Allerton, and Thornton Gas	Clayton, Allerton, and Thornton Gas Act, 1864, c. 30.	25,000 25,000 50,000	25,000 21,000 46,000	10 per cent. - 7½ " " -	7½ per cent. - 7½ " " -	12,500	12,500	4 per cent. -	-	-	-	9,751
Cleveland Gas . . .	Cleveland Gas Act, 1875, c. 20.	50,000	38,632	10 per cent. -	1 per cent. -	12,500	-	-	-	-	-	1,837
Drighlington and Gilder- some Gas Light	Drighlington and Gildersome Gas Act, 1865, c. 76.	15,000 35,000 50,000	15,000 18,122 33,122	10 per cent. - 7 " " -	6 per cent. - 4½ " " -	12,500	7,490	4, 4½, and 5 per cent.	-	-	-	5,347
East Ardsley Gas Light	Gas and Water Or- ders Confirmation Act, 1872, c. 69.	12,000	8,500	- - -	5 per cent. -	2,000	-	-	-	-	-	1,244
Ecclehill and Bolton Gas	Ecclehill and Bol- ton Gas Act, 1870, c. 30.	20,000 10,000 30,000	18,210 - -	10 per cent. - 7 " " -	7½ per cent. -	7,500	-	-	-	-	-	3,036

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Show-ing whether Sliding Scale Clauses are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.				s. d.							
15,188	5,558	4 - Outside the borough, 6 -	(1) 2s. 10d. to 3s. 4d. Outside borough, 3s. 6d. to 4s., according to consumption. (2) 2l. 8s. 6d. per lamp, including 13,000 cubic feet of gas, lamps, lamp-posts, &c., and lighting, cleaning, extinguishing, and re-pairing.	(1) From 2s. for 2-light meter to 3l. 10s. for 800-light meter.	14 Company's test, 17 to 18	-	-	12,946	117,623,700	94,647,400 8,574,800 103,222,200	41	3,889	672	Mining district. * Including 28,000 l., loan converted.
4,064	1,893	- -	(1) (2) 2 11	(1) 4s. for 3-light meter; larger sizes in proportion.	15 Company's test, 17-62	Yes -	4 -	2,973	32,157,000	26,349,000 12,781,000 29,130,000	About 12½	1,052	289	† Estimated.
1,182	515	6 6	(1) 4 7 Dis. 10d. One large consumer, 3s. 4d. (2) 2l. 2s. per lamp for seven months, including rent of lamps, lighting, and extinguishing.	(1) Meter rent averages 5s.	14 Company's tests average 14	-	-	990	8,325,000	7,483,900 420,000 7,903,900	About 4	242	67	
647	456	7 6	(1) 5 - For cooking stoves and gas engines, 4s. Dis. 3 per cent.	(1) From 3s. for 2-light to 1l. 12s. for 50-light meter.	12 Company's test, 18	-	-	436	4,406,800	3,929,200	About 12	133	-	
4,673	2,627	5 -	(1) 2 6 Dis. 5 to 15 per cent. (2) 2 6 Dis. 15 per cent.	(1) 10 per cent. on cost of meter. (2) No charge.	14 Company's test, 16	-	-	4,770	49,816,000	40,350,000 1,970,000 42,320,000	33	1,840	808	
2,866	2,514	- -	(1) 3 3 (2) Castleford, 3 - Out townships, 3 3	(1) 10 per cent. on cost of meter. (2) Provided by local authority.	14 Company's test, 17	Yes -	4 7	3,415	31,717,000	23,312,300 3,142,500 26,354,800	8	840	312	
6,374	3,377	5 -	(1) 2 11 Dis. 2½ to 10 per cent., according to consumption. (2) 2 7½	(1) About 10 per cent. on cost of meter.	14 16-80	-	-	5,358	58,072,000	50,487,600 3,962,800 54,450,400	33½	2,831	417	
1,414	423	7 -	(1) 4s. and 4s. 3d. Dis. 6d. (2) 2l. 2s. 6d. per season of eight months.	(1) From 2s. 8d. for 2-light meter to 1l. 16s. for 200-light meter.	14 Company's tests average between 15 and 16.	-	-	916	8,405,000	6,397,000 1,073,000 7,470,000	About 19	549	195	
3,311	2,036	5 10	(1) (2) 2 6 Dis. 2½ to 15 per cent., according to consumption. Manufacturing purposes, 2s.	(1) From 3s. for 2 and 3-light meters to 4l. for station meters.	14 Company's test, 17	-	-	3,911	38,896,000	28,768,800 3,477,543 32,246,343	23	1,813	430	The district being a mining one the ground is continually subsid-ing.
800	444	7 6	(1) 3 9 Dis. 2½ per cent. to large consumers,	(1) 2s. 6d. to 4s.	14 16	-	-	1,050	8,520,000	5,801,300	6½	150	-	
1,549	1,487	5 -	(1) (2) 3 4 Dis. 3d.	(1) 10 per cent. on cost of meter.	14 Company's test, 16	-	-	1,646	18,849,000	15,343,300 1,070,200 16,413,500	About 10	982	166	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares of under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.	
ENGLAND AND WALES—continued.													
YORKSHIRE—continued.													
Elland-cum-Greetland Gas	Elland Gas Act, 1881, c. 68.	25,010 6,980 3,000	25,010 6,980 3,000	10 per cent. - 2 " pref. 5 " " "	11 per cent. - 2 " " " 5 " " "	- - - 13,777	11,750	4 and 5 per cent.	20,000	5,000	984	11,588	1
	Gas and Water Orders Confirmation Act, 1878, c. 56.	20,000	Premiums, 264	Standard rate for sliding scale.	4½ " " "	-	-	-	-	-	-	-	
		55,000	40,264										
Gomersal Gas	Gomersal Gas Act, 1896, c. 94.	3,875 7,600 2,325	3,875 7,600 2,325	10 per cent. - 7 " " " 5 " " "	8 per cent. - 5½ " " " 4 " " "	3,400	3,720	4 per cent. -	-	-	-	2,798	2
		13,700	13,700										
Goole and District Gas and Water	Goole and District Gas and Water Act, 1881, c. 80.	60,000	45,000	- - -	6 per cent. -	15,000	13,177	3½ and 4 per cent.	-	-	-	Gas, 6,851 Water, 1,491	3
												8,142	
Guisborough Gas	Gas and Water Orders Confirmation Act, 1877, c. 76.	15,000	7,500	10 per cent. -	5 per cent. -	-	150	5 per cent. -	-	-	-	1,603	4
Harrogate Gas	Harrogate Gas Acts, 1846, c. 40 - 1863, c. 12 -	10,000 * 3,333 27,000 7,738 60,000	10,000 3,333 27,000 7,738 10,120 Premiums, 4,980	10 per cent. - 7½ " " " 7 " " " Standard rates for sliding scale.	16 per cent. - 12 " " " 11½ " " "	- 9,000 20,000 29,000	- 9,000 5,000 14,000	- 4½ per cent. - 5 " "	27,000 60,000 87,000	27,000 10,120 37,120	7,738 4,980 12,718	18,107	5
Hebden Bridge Gas	Hebden Bridge Gas Act, 1870, c. 80.	8,500 16,500 † 5,150	8,500 16,424 5,150	10 per cent. - 7 " " " 10 " " "	10 per cent. - 7 " " " 10 " " "	- - -	- -	- -	- -	- -	-	7,077	6
		30,150	30,074										
Heckmondwike Gas	Heckmondwike Gas Acts, 1862, c. 13 - 1875, c. 18.	7,000 3,500 10,500 42,000	7,000 3,500 10,500 18,900	10 per cent. - 4 " " " 7½ " " " 7 " " "	10 per cent. - 4 " " " 7½ " " " 7 " " "	1,750 1,250 10,500	3,000	3½ per cent. -	-	-	-	10,786	7
		63,000	39,900			13,500							
Holmfirth Gas Light	Holmfirth Gas Act, 1839, c. 7.	12,000	12,000	- - -	8 per cent. -	4,000	4,000	3½ and 4 per cent.	-	-	-	3,551	8
Honley Gas	Gas Order Confirmation (No. 2) Act, 1886, c. 19.	8,000 4,000	8,000	10 per cent. - 7 " " " Standard rates for sliding scale.	7½ per cent. -	3,000	1,800	3½ per cent. -	4,000	-	-	2,457	9
		12,000											
Hull Station († British Gas Light Company)	British Gas Light Company (Limited) (Sculcoates and Kingston-upon-Hull) Act, 1853, c. 17. British Gas Light Company (Limited) (Hull Station) Act, 1876, c. 24. Gas Orders Confirmation Act, 1884, c. 39.	57,524 42,376 80,000 160,000 340,000	57,524 42,376 80,000 56,271 236,271	10 per cent. - 7½ " " " 7 " " " 7 " " "	10 per cent. - 7½ " " " 7 " " " 7 " " "	- - 20,000 40,000 60,000	- - -	- -	- -	- -	-	88,850	10

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clauses are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.				s. d.							
7,558	4,040	4 -	(1) 2 8½ Dis. 2½ to 15 per cent., according to consumption.	(1) (2) 10 per cent. on cost of meter.	14 17-75	Yes -	4 -	6,678	67,406,000	58,561,400 3,638,500 62,199,900	32	3,500	469	
1,921	877	6 -	(1) 3 9 Dis. 3d. to 1s. 3d., according to consumption. (2) 3 -	(1) From 2s. for 2-light meter to 1l. for 60-light meter. (2) 3-light meter, 2s.	14 Company's test, 18½	-	-	1,700	14,582,000	12,114,100 889,900 13,004,000	14	730	110	Return is for year ended 31st March 1890.
Gas, 3,987 Water, 670	Gas, 2,664 Water, 821	5 -	(1) 3 10 Dis. 5 to 10 per cent., according to consumption. (2) 3 10	(1) From 3s. for 2-light meter to 1l. for 50-light meter. (2) 2s. for 3-light meter, and 3s. 6d. for 5-light meter.	14 Company's test, 17-15	-	-	3,824	35,498,000	24,860,300 4,716,024 29,576,324	9	1,250	383	Columns 1 to 14 relate to Gas and Water combined.
4,657	3,485													
978	625	6 -	(1) 5 - Dis. 6d. (2) 4 6 On estimated consumption.	(1) 4s. 6d. irrespective of size.	14 No official tests.	-	-	767	6,792,520	4,579,200 744,000 5,323,200	8	190	93	
10,284	7,823	6 -	(1) Ordinary, 2s. 8d. to 3s. 2d. Cooking, &c., 2s. 9½d. (2) 2 8	(1) From 2s. for 2-light meter to 2l. for 100-light meter, including main tap and connections. (2) Provided by corporation.	14 Company's test, 14-7	Yes -	5 6 Dis. 10 per cent. for prompt payment.	8,600	92,880,000	78,610,000 4,310,000 82,920,000	28	2,144	563 Public; 27 Private.	* Loan converted.
4,154	2,923	5 -	(1) (2) 3 1 Dis. 10 per cent. on accounts of 5l. and upwards per quarter.	(1) 2-light meter, 2s.; 3-light meter, 4s. (2) Provided by local authority.	14 Company's tests average 17	-	-	4,345	42,236,000	40,761,000 1,474,300 42,235,300	About 17½	2,061	188	† Loan converted.
7,222	3,564	4 6	(1) 3s. 8d. and 4s. 6d., according to consumption. Dis. 10d. For gas engines, cooking and heating purposes, 2s. 6d. (2) 2 6	(1) 2s. 6d. for 2-light meter. Larger sizes provided by consumers. (2) Provided by local authority.	14 Company's tests average 16	-	-	8,277	73,718,200	53,450,200 3,088,400 56,538,600	19½	3,038	343	The Return is for year ended 30th June 1889.
2,395	1,156	-	(1) (2) 3 9 Dis. 5d.	(1) 10 per cent. on cost. (2) 5 per cent. on cost.	Not prescribed. Company's test, 18	-	-	1,820	18,891,900	15,377,700 692,300 15,970,000	13	830	133	
1,790	877	-	(1) 3 9 Dis. 2½ to 7½ per cent., according to consumption. (2) 3 9 Dis. 15 per cent.	(1) (2) 10 per cent. on cost of meter.	15 19	Yes -	4 4	1,368	13,013,400	10,398,900 358,100 10,757,000	11	780	81	
65,175	21,655	5 -	(1) 1 10 (2) 2l. 11s. 6d. per lamp.	(1) From 3s. for 2-light meter to 2l. 16s. for 160-light meter.	14 Company's tests average 16-05	-	-	58,895	636,480,000	554,819,600 60,342,543 615,162,143	99	12,168	2,524	† This Company also owns stations at Norwich, Trowbridge, Holywell, and the Potteries.

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
YORKSHIRE—continued.		£.	£.			£.	£.		£.	£.	£.	£.
Ikley Gas - -	Ikley Gas Acts, { 1869, c. 15 - - 1871, c. 6 - - 1879, c. 74 - -	{ 2,100 10,000 — 28,000	{ 2,100 10,000 — 8,000 Premiums, 1,367	10 per cent. - 7 " " - — 7 per cent. - Standard rates for sliding scale.	13 per cent. - 10 " " - — 10 per cent. -	3,000 — — 6,250 9,250	— — — 6,250 9,250	— — — — —	25,000 — — — —	3,000 — — — —	1,367 — — — —	6,032 — — — —
Kildwick Parish Gas	Kildwick Parish Gas Act, 1876, c. 101.	30,000	30,000	10 per cent. -	5 per cent. -	7,500	7,006	3½, 3½, 2½, 4, and 4½ per cent.	—	—	—	4,358
Kingston-upon-Hull Gas Light	Kingston-upon-Hull Gas Act, 1821, c. 45.	17,000	12,713	- - -	17½ per cent. - (For many years the Com- pany paid no dividend.)	4,250	4,250	4 per cent. -	—	—	—	18,400
Kirkburton Gas Light	Gas Orders Con- firmation Act (No. 2), 1884, c. 51.	6,000 4,000 10,000	6,000 — —	10 per cent. - - 7 " " - Standard rates for sliding scale.	8½ per cent. -	2,500	400	4 per cent. -	4,000	—	—	1,487
Kirkheaton, Dalton, and Lepton Gas	Kirkheaton, Dalton, and Lepton Gas Act, 1887, c. 20.	6,000 4,000 10,000	6,000 — —	10 per cent. - " " " - Standard rates for sliding scale.	4 per cent. -	2,500	500	4½ per cent. -	4,000	—	—	1,315
Knottingley Gas Light	Knottingley Gas Act, 1866, c. 2.	5,000 1,600 6,600	5,000 1,600 6,600	10 per cent. - 5 " " -	8 per cent. - 4 " " "	— — —	— — —	— — —	— — —	— — —	— — —	1,583
Longwood Gas -	Longwood Gas Act, 1875, c. 140.	24,000 20,000 44,000	23,910 3,220 27,130	10 per cent. - 7 " " -	7½ per cent. - 5 " " pref.	6,000 5,000 11,000	6,700	3½ and 4 per cent.	—	—	—	7,897
Malton Gas - -	Malton Gas Act, 1880, c. 67.	24,000 24,000 48,000	20,836 — —	10 per cent. - 7 " " - Standard rates for sliding scale.	11 per cent. - " " " -	6,000 6,000 12,000	1,500	4 per cent. -	24,000	—	—	6,894
Mirfield Gas - -	Mirfield Gas Acts, 1860, c. 18. 1879, c. 188 -	43,000 20,000 63,000	43,000 — —	10 per cent. - 7 " " - Standard rates for sliding scale.	10 per cent. - " " " -	— 10,000 —	5,000	3½ per cent. -	20,000	—	—	10,680
Morley Gas - -	Morley Gas Acts, { 1848, c. 12 - - 1868, c. 87 - - 1889, c. 28 - -	{ 5,000 2,500 8,500 3,600 25,000 40,000 86,100	{ 5,000 2,500 8,500 3,600 25,000 40,000 43,012	10 per cent. - 5 " " - 7 " " - 7 " " -	10 per cent. - 5 " " - 7 " " - 7 " " -	— 1,800 8,600 10,000 20,400	— 1,800 5,100 — 6,900	— 4 per cent. 3½ " "	— — — —	— — — —	— — — —	10,106
Normanton Gas -	Normanton Gas Act, 1878, c. 161.	20,000 45,000 65,000	20,000 — —	10 per cent. - 7 " " - Standard rates for sliding scale.	8 per cent. -	16,000	—	—	45,000	—	—	4,090

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any); 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clauses are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Gas-bonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.	
£.	s. d.	s. d.	(1) (2) 3 -	(1) 4 s. for 3-light meter and upwards.	14 Company's tests, 17½	Yes - 4 -	3,263	34,081,500	30,184,500 1,525,700 31,710,200	11	751	227		
735	2,297	- -	(1) (2) 3 -	(1) 4 s. for 3-light meter and upwards.	14 Company's tests, 17½	Yes - 4 -	3,263	34,081,500	30,184,500 1,525,700 31,710,200	11	751	227		
884	1,474	6 -	(1) (2) 3 9 Dis. up to 15 per cent., according to consumption. Silsden Local Board, in bulk, 2 s. 6 d. to 2 s. 9 d.	(1) 2 s. for 2-light meter and upwards, according to size.	14 Company's tests average 19-02	- -	2,661	27,450,000	24,347,700 631,000 24,878,700	20½	1,202	176		
178	3,222	- -	(1) 2 10 (2) 3 l. 12 s. (full light) per lamp, and 9 l. for Lambeth lamps.	(1) From 4 s. to 3 l. -	Not prescribed. 18	- -	10,770	102,901,000	79,658,300 13,363,000 93,021,300	6½	1,540	428		
918	569	- -	(1) 3 s. 4 d., 3 s. 9 d., and 4 s. 2 d. Dis. 5 d. Cooking stoves and gas engines, 2 s. 6 d. (2) 2 11	(1) (2) 2 s. for 2-light meter and upwards, according to size.	14 Company's test, 18 to 20	Yes - 4 4	About 865	8,436,000	6,063,100 232,400 6,295,500	10¾	530	59		
103	212	- -	4 2 Dis. 5, 7½, and 10 per cent. according to consumption.	From 2 s. per 1 and 2-light meters to 4 s. for 5-light meter; larger sizes, 10 per cent. on cost.	15 Company's estimate, 16 to 17	Yes - 4 7	741	6,600,000	5,326,650	* 4½	258	-	* Estimated	
046	537	7 -	(1) 4 2 (2) 3 6 19 at 1 l. 17 s. 6 d. per lamp per annum.	(1) 3 s. 6 d. for 2-light meter and upwards, according to size.	10 Company's test, 15	- -	934	8,125,280	6,007,900 757,000 6,764,900	About 7	341	120		
868	2,029	5 -	(1) 3 s. 3 d.; dis. 5 per cent. and 15 per cent. for heating and cooking purposes. 2 s. 9 d., with dis. 5 per cent. in Corporation of Huddersfield's district, and 10 per cent. for cooking purposes. (2) 1 l. 10 s. and 2 l. per lamp, according to time of lighting and extinguishing.	(1) From 3 s. for 2-light meter to 1 l. 10 s. for 60-light meter.	14 Company's test, 18-5	- -	5,257	49,352,100	37,349,000 2,135,100 39,484,100	18¾	2,317	208		
871	2,523	- -	(1) 3 - 2 s. 6 d. for power. (2) 2 6	(1) From 2 s. for 2-light meter to 1 l. 8 s. for 60-light meter.	14 Company's test, 17-25	Yes - 4 -	3,384	34,271,000	28,059,000 3,120,800 31,179,800	About 11½	1,002	234		
987	4,693	- -	(1) (2) 3 3 Dis. 2½ to 10 per cent. 2 6 For heating purposes.	(1) 2 s. to 6 l., according to size.	16 17	Yes - 4 -	6,363	62,385,000	50,134,000 3,632,000 53,766,000	38	2,500	450		
306	3,800	4 -	(1) 2 6 Dis. 5 to 10 per cent., according to consumption. (2) 2 2 Dis. 5 per cent.	(1) 2 s. 6 d. for 2-light meter and upwards according to size.	14 Company's tests, average 17-18	- -	7,571	69,721,400	57,650,200 5,280,800 62,931,000	About 20	2,680	312	† Loan converted	
301	1,789	- -	(1) (2) 2 9 Dis. 2 d. Contracts, 3 -	(1) (2) From 2 s. for 2-light meter to 4 s. for 10-light meter.	14 Company's test, 16½	Yes 4 7	2,446	23,756,000	19,006,000 1,299,000 20,305,000	About 14	420	150		

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) Autho- rised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Autho- rised, includ- ing Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account during 1889.
ENGLAND AND WALES—continued.												
YORKSHIRE—continued.		£.	£.			£.	£.		£.	£.	£.	£.
North Bierley Gas	No th Bierley Gas Act, 1864 c. 18. Gas and Water Orders Confirmation Act, 1875, c. 169.	{ 30,000 27,500 35,000	30,000 7,500 14,896	{ 10 per cent. 7 " " "	10 per cent. 7 " " "	- 8,750	-	-	-	-	-	11,199
		72,500	52,396									
North Ormesby Gas	Gas and Water Orders Confirmation Act, 1876, c. 41.	5,000 5,000	5,000 1,935	10 per cent. 7 " " "	9 per cent. 7 " " "	-	1,150 200	4 per cent. 4½ " "	-	-	-	1,729
		10,000	6,935				1,350					
Ossett Gas	Ossett Gas Act, 1855, c. 9. Gas and Water Orders Confirmation Act, 1872, c. 70.	15,000 28,000	15,000 20,200 Premiums, 490	10 per cent. 7 " " "	10 per cent. 7 " " "	- 7,000	-	-	-	-	-	8,412
		43,000	35,690									
Otley Gas	Gas and Water Orders Confirmation Act, 1889, c. 119.	20,000 7,500	20,000 —	10 per cent. 7 " " "	8 per cent. Standard rate for sliding scale.	6,875	-	-	7,500	-	-	5,438
		28,700										
Penistone, Thurstone, and Oxspring Gas	Penistone Gas Act, 1868, c. 22.	10,000	9,750	10 per cent.	8 per cent.	2,500	-	-	-	-	-	2,064
Pickering Gas and Water	Gas and Water Orders Confirmation Act, 1877, c. 76.	10,000	9,042	10 per cent.	5 per cent.	-	-	-	-	-	-	1,255
Pontefract Gas	Pontefract Gas Act, 1873, c. 18.	16,000 16,000	16,000 4,800	10 per cent. 7 " " "	10 per cent. 7 " " "	4,000 4,000	-	-	-	-	-	5,033
		32,000	20,800			8,000						
Pudsey Coal Gas	Pudsey Gas Acts, 1845, c. 63; 1855, c. 1; 1887, c. 117.	88,800 including Premiums.	64,880	7 per cent. Standing rate for sliding scale.	8 per cent.	8,000	8,000	3½ and 3¾ per cent.	24,000	-	-	14,477
Rastrick Gas	Rastrick Gas Act, 1863, c. 49.	25,000	19,000	10 per cent.	10 per cent.	6,250	1,300	3½ per cent.	-	-	-	5,980
Redcar Coatham, Marske, and Saltburn Gas	Redcar and Coatham Gas Act, 1876, c. 125. Marske and Saltburn Gas Act, 1878, c. 41.	24,000 16,000 40,000	24,000 — 10,000	10 per cent. 7 " " "	6½ per cent. 6½ per cent.	10,000 10,000	6,000	4 per cent.	-	-	-	5,618
		80,000	34,000			20,000						

United Kingdom, other than those of Local Authorities—continued.

	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clause are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal of Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Gas Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
	£.	s. d.	s. d.	s. d.			s. d.							
89	3,010	5 -	(1) 3 1 Manufacturing purposes, 2s. 6d. to 2s. 11d. (2) 2 3	(1) For cottages, 1, 2, and 3-light, 2s.; larger sizes, 7½ per cent. on cost of meter. (2) No charge.	14 Company's test, 16'50	-	-	6,675	68,867,004	56,298,200 4,965,800 61,264,000	31¼	4,493	507	* Loan converted.
14	715	5 6	(1) 3 7 Dis. 10 d. (2) 2 9	(1) 10 per cent. on cost of meter.	14 Company's test, 16½	-	-	1,017	9,863,535	8,622,900 647,611 9,270,511	About 4½	263	84	
05	3,247	5 -	(1) (2) 2 6 Dis. 6 to 10 per cent., according to consumption.	(1) From 2s. 6d. for 2-light meter to 2l. for 200-light meter.	14	-	-	6,092	57,934,000	46,632,527 + 3,447,804 50,080,131	23	2,160	460	† Estimated.
87	1,551	- -	(1) 3 9 Dis. 5 d. Dis. 2½ to 10 per cent. to large consumers. (2) 2 7	(1) Small meters, 3s.; large meters, 7½ per cent. on cost price.	15 Company's tests, average 18½	Yes -	3 6	3,409	28,700,000	22,148,250 2,068,500 24,216,750	10½	862	177	
04	900	6 -	(1) 4 6 (2) 3 3	(1) From 3s. for 2-light meter to 6s. for 5-light meter.	10 Company's test, 15	-	-	1,713	15,159,200	12,858,500 331,000 13,189,500	5½	230	69	
54	501	7 -	(1) 5 - (2) 1 l. 10 s. per lamp for six months.	(1) From 4s. for 2 and 3-light meters to 10s. for 20-light meter.	14 Company's test, about 16	-	-	447	3,700,000	2,786,700 Public lamps cannot be given.	2½	185	55	Columns 1 to 14 relate to Gas and Water combined.
48	1,985	5 6	(1) (2) 3 -	(1) 2 6	14 17	-	-	3,028	27,537,340	24,057,000 2,651,969 26,708,969	10	670	214	
77	5,700	- -	(1) (2) 2 9 Dis. 2½ to 10 per cent., according to consumption.	(1) From 3s. 6d. for 2-light meter to 3l. for 200-light meter.	15 Company's test, 17'6	Yes -	3 1	9,155	93,669,760	74,714,400 5,960,200 80,674,600	32	4,600	706	
87	1,903	5 -	(1) (2) 2s. 6d. and 2s. 11d. Dis. 2½ to 16½ per cent., according to consumption.	(1) (2) 2-light meters 3d., larger sizes provided by consumers.	14 18	-	-	4,094	39,338,000	31,161,800 3,333,800 34,495,100	11¼	1,850	228	
76	2,842	5 -	(1) (2) 4 - Dis. 10 per cent. Dis. 2½ per cent. when used for cooking, heating, &c. purposes.	(1) (2) From 3s. for 2-light meter to 1 l. 1s. for 50-light meter. Meters for cooking stoves, heating, &c., supplied free of cost.	14 Company's test, 16'76	-	-	2,561	26,072,300	22,525,200 2,025,200 24,550,400	About 15	964	286	† Including 2,309,000 cubic feet of gas sold for cooking, &c. purposes.

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) Authorised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Authorised, including Debenture Stock, at 31 Dec. 1889.	7. Total Loan Capital, including Debenture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Authorised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
ENGLAND AND WALES—continued.												
YORKSHIRE—continued.		£.	£.			£.	£.		£.	£.	£.	£.
Rothwell Gas Light	Rothwell Gas Act, 1882, c. 122.	8,000 12,000	8,000 2,000 Premiums, 597	10 per cent. - 7 " " "	10 per cent. - 7 " " "	5,000	1,800 700 2,500	4 per cent. - 4½ " " "	12,000	2,000	597	2,207
		20,000	10,597									
Scarborough Gas	Scarborough Gas Acts, 1851, c. 14. 1859, c. 26 1867, c. 11 1873, c. 52	20,000 30,000 40,000 60,000	20,000 30,000 27,343 12,657 54,000 Premiums, 625	10 per cent. - 7½ " " " 5 " " pref. 7 " " " 7 " " "	10 per cent. - 7½ " " " 5 " " " 7 " " " 7 " " "	3,333 7,500 10,000 15,000	30,850	3½, 3½, 4, and 4½ per cent.	Capital authorised by Act 1873 may be sold under Auction Clauses; 4,380 L. has been sold.	4,380	625	31,707
		150,000	144,625			35,833						
Sheffield United Gas Light	Sheffield Gas Acts, 1855, c. 14. 1866, c. 193 Gas Orders Confirmation Act, 1882, c. 99.	135,000 129,984 * 79,069 350,000 * 97,427 791,480	135,000 129,984 79,069 252,187 68,772 665,012	10 per cent. - 8 per cent. if price exceeds 3 s. 6 d. 10 per cent. if price does not exceed 2 s. 9 d. 9 per cent. if price does not exceed 3 s. 7½ per cent. if price does not exceed 3 s. 3 d. 7 per cent. if price exceeds 3 s. 3 d.	10 per cent. - 10 " " " 10 " " "	- 930 76,073 77,003	- -	- -	- -	- -	- -	248,838
Shelley and Shepley Gas Light	Gas Order Confirmation (No. 1) Act, 1885, c. 55.	4,000 2,000 6,000	4,000 -	10 per cent. - 7 " " "	7 per cent. -	1,500	-	-	2,000	-	-	1,918
Shipley Gas Light	Shipley Gas Acts, 1847, c. 5. 1853, c. 43 1870, c. 64	5,000 + 1,666 33,334 + 8,000 52,000	5,000 1,666 33,334 8,000 50,000 Premiums, 10,867	10 per cent. - 7 " " "	10 per cent. - 7 " " "	- 6,000 13,000	6,000	3½ per cent. -	52,000	25,000	10,867	20,008
		100,000	83,867									
Skipton Gas	Skipton Gas Act, 1863, c. 94.	7,000 14,000 21,000	7,000 11,666 18,666	9 per cent. - 7½ " " "	9 per cent. - 7½ " " "	4,750	-	-	-	-	-	6,507
Slaitwaite Gas	Slaitwaite Gas Act, 1876, c. 90.	20,000 10,000 30,000	10,000 5,850 15,850	10 per cent. - 7 " " "	10 per cent. - 3½ " " pref.	5,000	1,550 3,000 4,550	4 per cent. - 3½ " " "	-	-	-	3,805
Southbank and Normanby Gas Light and Coke	Gas and Water Orders Confirmation Acts, 1871, c. 144. 1877, c. 131	10,000 40,000 50,000	10,000 19,483 Premiums, 727 30,210	10 per cent. - 7 " " " Standard rates for sliding scale.	9 per cent. - 9 " "	- 12,500	-	-	40,000	35,440	727	6,392
Sutton, Southcoates, and Drypool Gas	Sutton, Southcoates, and Drypool Gas Act, 1867, c. 12.	100,000	59,772	7½ per cent. -	7½ per cent. -	5,000	-	-	Capital may be sold under Auction Clauses.	-	-	16,557

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clause is Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal of Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
£.	£.	s. d.	s. d.				s. d.							
1,202	1,005	5 -	(1) 2s. 7d. to 3s. 11d., according to consumption. Dis. 5d. (2) 3 6	(1) From 2s. 4d. for 2 and 3-light meters to 1l. 10s. for 100-light meter.	14 Company's test, 17'54	-	-	1,258	11,194,300	2,412,500 391,000 2,803,500	15½	650	78	
19,923	11,784	5 - Public lamps, 3 6	(1) 3 - Dis. 4 (2) 2 8	(1) From 4s. upwards, according to size.	14 Company's test, 17'46	-	-	16,800	181,777,500	149,353,400 19,530,340 169,283,740	32	4,068	1,211	
173,573	75,265	4 -	(1) 1s. 10d., 2s., and 2s. 2d., according to consumption. (2) 1 10	(1) From 2s. 8d. for 2-light meter to 8l. 8s. for 1,000-light meter.	15 under old standard. 16 08 under old standard, equal to 17'56 candles by new standard.	See Col. 4.	See Col. 4.	171,946	1,740,792,000	1,495,554,000 128,316,000 1,623,870,000	About 700	45,874	6,107	* Loan converted
1,608	310	4 4	4 2 Dis. 5d.	From 2s. for 1-light meter to 10s. for 50-light meter.	14 18	-	-	750	6,376,500	5,474,400	7	410	-	
13,140	6,863	4 2	(1) 3 4 Dis. 10d. (2) 1l. per lamp for 1,750 hours, including lighting, cleaning, &c., less 5 per cent. discount.	(1) 2-light meter, 2s. 3-light " 3s. 5-light " 4s.	14 Company's tests, average 17'75	-	-	13,409	132,381,000	106,867,800 16,473,200 123,341,000	About 50	4,900	884	Return is for year ended 30th June 1890. † Loan converted.
6,692	Loss, 185	6 -	(1) (2) 2 8½ Dis. 2½ to 12½ per cent., according to consumption.	No charge - -	14 18½	-	-	4,750	42,420,000	37,417,340 2,251,960 39,669,300	About 5	1,800	196	
2,296	1,509	5 6	(1) (2) 3 4 Dis. 2 to 10 per cent., according to consumption. Dis. 15 per cent. for public lamps.	(1) (2) 10 per cent. on cost of meter.	14 Company's test, 18	-	-	2,280	21,525,300	16,597,000 1,496,300 18,093,300	10	1,020	133	
3,460	2,932	-	(1) 3 10 Dis. 8d., and 3s. 7d., dis. 7d. (2) 3 2	(1) 3s. 4d. to 10l., according to size.	14 16	Yes -	5 -	3,325	33,199,400	27,890,600 13,009,000 30,699,600	About 16	463	397	‡ Estimated.
10,524	6,033	4 - Beyond the borough, 4 6	(1) 2 6 Dis. 5 and 7½ per cent., according to consumption. (2) 3l. 7s. 2d. per lamp.	(1) From 4s. for 3-light meter to 16s. for 30-light meter, and larger sizes in proportion.	14 16	-	-	9,363	107,586,700	82,076,300 \$16,389,200 98,465,500	20	1,720	712	§ Estimated.

RETURN relating to all Authorised Gas Undertakings in the

N A M E OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) Autho- rised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Autho- rised, includ- ing Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.	
ENGLAND AND WALES—continued.													
YORKSHIRE—continued.													
Swinton and Mexbrough Gas Light	Gas and Water Orders Confirmation Act, 1872, c. 70.	£. 9,600 10,000 19,600	£. 9,600 10,000 19,500	10 per cent. - 7 " " -	10 per cent. - 7 " " -	£. 6,000	£. 6,000	4 per cent. -	£. -	£. -	£. -	£. 5,631	1
Tadcaster and Wetherby District Gas Light	Gas and Water Orders Confirmation Act, 1889, c. 46.	7,000 8,000 15,000	7,000 — —	10 per cent. - 7 " " - Standard rates for sliding scale.	5½ per cent. -	3,750	1,875	5 per cent. -	8,000	-	-	1,831	2
Thirsk Gas - - -	Thirsk Gas Act, 1871, c. 134.	6,000 6,000 12,000	6,000 3,100 9,100	10 per cent. - 7 " " -	4 per cent. - 4 " " -	3,000	3,000	4 per cent. -	6,000	-	-	1,262	3
Todmorden Gas - - -	Todmorden Gas Act, 1871, c. 160.	18,880 21,120 40,000	18,775 11,605 30,380	10 per cent. - 7 " " -	10 per cent., and 2½ per cent. for back dividends. 7 per cent.	10,000	8,400	3½ per cent. -	-	-	-	9,078	4
Wakefield Gas Light -	Wakefield Gas { Acts, 1847, c. 199 { 1856, c. 20 { 1877, c. 143 - {	32,500 + 10,800 20,700 + 16,000 75,000	32,500 10,800 20,700 16,000 25,000 Premiums, 5,803 110,803	10 per cent. - 7½ " " - 7 " " - Standard rates for sliding scale.	11½ per cent. - 9 " " - 8½ " " -	- 5,900 18,700	5,900	3½ per cent. -	75,000	25,000	5,803	30,408	5
Whitby Gas - - -	Whitby Gas Act, 1871, c. 136.	18,000 16,000 33,000	18,000 10,266 28,266	10 per cent. - 7 " " -	10 per cent. - 7 " " -	8,250	-	-	15,000	1,550	8	7,044	6
Yeadon and Guiseley Gas Light and Coke	Yeadon and Guise- ley Gas Acts, { 1868, c. 48, { 1880, c. 102 - {	11,725 17,600 30,000 59,325	11,725 17,600 — 29,325	10 per cent. - 7 " " - 7 " " -	10 per cent. - 7 " " - - - -	7,300 7,500 14,800	7,165	4 per cent. -	30,000	-	-	8,355	7
York United Gas Light	York United Gas Light Acts, 1844, c. 74, 1878, c. 43 -	75,000 25,000 80,000 180,000	75,000 25,000 71,956 Premiums, 375 172,331	10 per cent. - 5 " " -	10 per cent. - 5 " " -	- 20,000	- 20,000	- 3½ per cent.	-	-	-	55,041	8
TOTAL ENGLAND AND WALES - -		40,501,978	31,080,678	- - -	- - -	9,453,165	5,776,654	-	10,864,060	3,541,780	1,545,220	10,441,808	9

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total Expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas Authorised per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale Clause is Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
3,807	2,024	5 - Beyond 1 1/4 miles, 5 10	(1) 3 s. 6 d. and 3 s. 4 d. (2) About 3 -	(1) From 2 s. 8 d. for 2-light meter to 18 s. for 50-light meter.	14 No official tests.	-	s. d. -	3,873	33,211,000	23,025,800 * 3,500,000 2,525,800	About 12	908	252	* Estimated.
1,166	665	- - -	(1) 5 6 (2) 2 l. 3 s. 9 d. per lamp, including gas, rental of lamps and pillars, lighting, extinguishing, and repairs.	(1) From 3 s. for 1 and 2-light meters to 12 s. for 30-light meter.	14 Company's test, 16 1/2	Yes -	5 6	921	6,500,000	4,882,700 581,000 5,443,700	7 1/2	241	80	
777	485	5 -	(1) 4 6 (2) 1 l. 14 s. per lamp, including lighting, cleaning, and repairing.	(1) From 4 s. for 2-light meter to 1 l. for 30-light meter.	14 16	-	-	537	5,017,130	3,728,200 508,842 4,237,042	Estimated, 7 1/2	249	109	
6,131	2,947	4 8	(1) (2) 4 2 Dis. 3, 6, and 12 per cent., according to consumption, and 10 d. additional dis. if paid within 28 days.	(1) (2) From 2 s. 4 d. for 2-light meter to 2 l. 16 s. for 200-light meter.	17 Company's test, 19	-	-	6,263	52,212,000	44,445,000 2,001,000 46,446,000	35	2,970	345	
19,796	10,612	- -	(1) (2) 2 6	(1) From 2 s. 6 d. for 3-light meter to 2 l. for 200-light meter.	15 17	Yes -	3 6	22,616	222,079,000	167,886,700 15,722,200 183,608,900	60 1/2	5,151	1,381	† Loan converted.
4,516	2,528	5 -	(1) 3 9 (2) 2 l. 12 s. per lamp, including lighting, cleaning, and repairing.	(1) From 2 s. for 2 and 3-light meter to 10 s. for 30-light meter.	14 16	-	-	3,065	32,887,010	27,359,900 3,614,744 30,974,644	Estimated, 8 1/2	1,176	325	
5,951	2,404	5 -	(1) (2) 3 6 1/2 Dis. 10 d.	(1) (2) About 10 per cent. on cost of meter.	14 Company's test, 15	-	-	6,105	54,562,000	44,894,000 1,504,000 46,398,000	About 20	1,939	204	
37,923	17,118	3 6 Beyond two miles radius from centre of Ouse Bridge, 4 -	(1) 2 s., 2 s. 1 d., and 2 s. 3 d., according to consumption. (2) 2 s. 9 d. per 1,000 cubic feet, inclusive of capital cost, lighting, and maintenance.	(1) From 2 s. 8 d. for 2-light meter to 3 l. for 200-light meter.	14 Company's test, 16	-	-	34,129	342,463,000	274,215,000 32,208,000 306,423,000	About 66	11,362	1,596	† Loan converted.
7,897,374	3,044,973	- - -	- - -	- - -	- - -	-	-	6,141,941	62,955,479,269	53,647,309,103 4,481,943,310 58,129,252,413	13,184 1/2	1,097,743	258,563	{ TOTAL ENGLAND AND WALES.

§ In 5 instances this information cannot be given.

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliamnt or Provisional Orders.	2. Total Capital (Share or Stock) Autho- rised at 31 Dec. 1889.	3. Total Capital -(Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Autho- rised, includ- ing Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
SCOTLAND:												
EDINBURGH:		£.	£.			£.	£.		£.	£.	£.	£.
Musselburgh Gas Light	Gas Orders Confirmation Act, 1887, c. 125.	15,000 5,000 20,000	15,000 —	10 per cent. - 7 " "	9½ per cent. -	5,000	2,500	4 per cent. -	5,000	—	—	4,447
LANARKSHIRE:												
Coatbridge Gas	Coatbridge Gas Act, 1877, c. 140.	12,650 32,000 44,650	12,650 32,000 44,650	10 per cent. - 7 " " -	10 per cent. - 7 " " -	10,000	2,000	3½ per cent. -	32,000	32,000	329	11,457
TOTAL SCOTLAND		64,650	59,650	- - -	- - -	15,000	4,500	- -	37,000	32,000	329	15,904
IRELAND:												
CORK:												
Cork Gas Consumers	Cork Gas Act, 1868, c. 32.	150,000	146,173	8 per cent. -	8 per cent. -	37,500	24,892	4 per cent. -	-	-	-	46,012
Queenstown Gas		Queenstown Gas and Light Act, 1879, c. 166.	10,000 3,000 12,000	10,000 3,000 2,000 Premiums, 73	10 per cent. - 5 " " - 7 " " -	8½ per cent. - 4½ " " - 5½ " " -	8,000	5,000	4½ per cent. -	12,000	2,000	73 4,175
DUBLIN:												
Alliance and Dublin Consumers Gas	Alliance and Dublin Gas Acts, 1866, c. 205. 1871, c. 191. 1874, c. 35 - (Bray Supply), 1877, c. 37. 1879, c. 183. 1883, c. 109	590,000 50,000 286,000 926,000	589,945 49,962 50,000 Premiums, 17,340 707,247	10½ per cent. - 7½ " " - 7½ " " - Standard rates for sliding scale.	10½ per cent. - 7½ " " - 7½ " " -	147,500 12,500 214,000 374,000	147,500 12,500 100,000 260,000	4 per cent. - 4 " " 4 " " 4 " "	286,000	50,000	17,340	233,917
DOWN:												
Downpatrick Gas	Downpatrick Gas Act, 1846, c. 1.	5,000	4,355	10 per cent. -	5 per cent. -	1,500	-	-	-	-	-	1,168
FERMANAGH:												
Enniskillen Gas	Enniskillen Gas Act, 1874, c. 44.	16,000	10,395	10 per cent. -	6 per cent. -	4,000	4,000	5 per cent. -	-	-	-	2,681
LONDONDERRY:												
Londonderry Gas Light	Londonderry Gas Act, 1877, c. 135.	36,000 24,000 60,000	36,000 —	10 per cent. - 7 " " Standard rates for sliding scale.	10 per cent. -	15,000	6,500	4 per cent. -	24,000	-	-	14,100

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total expenditure during 1889.	Balance carried to Profit and Loss Account.	Maximum Price of Gas per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Consumers, according to size of Meter in use. 2. For Supply to Public Lamps.	Illuminating Power: 1. Number of Candles Prescribed. 2. Number of Candles Supplied, as Officially Tested.	Showing whether Sliding Scale. Clause are Authorised.	Initial Price for Sliding Scale.	Number of Tons of Coal Carbonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.)	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
2,760	1,697	-	(1) 4 - Dis. 2½ per cent. (2) 3 9	(1) (2) 10 per cent. on cost of meter.	22 26·60	Yes	3 9	2,351	22,310,000	17,992,830 1,554,820 19,247,650	10	1,460	346	
7,191	4,266	6 -	(1) (2) 3 4	(1) 10 per cent. on cost of meter.	20 Company's test, 26·18	-	-	7,141	65,896,500	51,341,800 2,273,500 53,615,100	40	4,200	458	
9,941	5,963	-	-	-	-	-	-	9,492	88,206,500	69,334,430 3,528,320 72,862,750	50	5,660	804	TOTAL SCOTLAND.
3,633	12,379	4 9 Within borough. 5 3 Outside.	(1) 3s. 9d. within Corporation Lighting district, and 4s. 3d. outside, except large establishments, which are charged 3s. 9d. One railway company, 7 Gas engines, 2 11 Stoves, 3 4 (2) 3 7	No charge	14 Company's test, 16	-	-	22,266	208,926,000	167,007,000 16,601,000 183,608,000	61½	4,201	1,366	
2,651	1,524	6 6	(1) 5 - (2) 3l. per lamp for those lighting till midnight; 6l. per lamp for those lighting till sunrise.	(1) From 5s. for 3-light meter to 10s. for 10-light meter.	14 14	-	-	1,583	15,091,000	11,088,200 1,616,500 12,704,700	6	378	164	
4,644	69,273	5 -	(1) (2) 3 4 Outlying township, 3 7 Dis. 7 to 10 per cent. to large consumers.	(1) From 4s. for 3-light meter to 2l. 5s. for 150-light meter. (2) No charge.	16 17	Yes	4 1 4 4 and 5 -	118,381	1,208,191,000	987,299,000 79,963,000 1,067,262,000	About 610	About 17,000	6,140	
872	286	-	(1) 5 10 (2) 2l. 10s. per lamp.	(1) From 4s to 16s.	Not prescribed. 16	-	-	* 500	* 4,190,000	3,215,000 310,000 3,525,000	About 3	198	31	* Estimated.
1,823	858	8 -	(1) 6 6 (2) 3l. per lamp for nine months.	From 4s. for 3 to 5-light meters to 1l. 10s. for 50-light meter.	14 Company's test, 18	-	-	1,061	8,834,700	6,386,800 1,849,500 7,736,300	Cannot be given.	275	111	
9,881	4,219	-	(1) 3 10 Discount, 2½ to 5 per cent., according to consumption. (2) 3l. 5s. per lamp, including all charge for lighting, maintenance, plant, &c.	(1) 5 to 10 per cent. on cost of meter, according to size.	16 Company's test, 18	Yes	5 9	5,943	60,223,000	48,394,000 9,616,000 58,010,000	About 26	1,598	Average, 640	

RETURN relating to all Authorised Gas Undertakings in the

NAME OF COMPANY.	1. Acts of Parliament or Provisional Orders.	2. Total Capital (Share or Stock) or Autho- rised at 31 Dec. 1889.	3. Total Capital (Share or Stock) and Premiums applicable to Capital Purposes, Paid up at 31 Dec. 1889.	4. Maximum Dividends Authorised, or Standard Rates for Sliding Scale.	5. Dividends Paid on each Class of Stock or Shares for the Year ending 31 December 1889.	6. Total Loan Capital Autho- rised, includ- ing Deben- ture Stock, at 31 Dec. 1889.	7. Total Loan Capital, includ- ing Deben- ture Stock, Issued at 31 Dec. 1889.	8. Rates of Interest Paid on Loans and Debenture Stock.	9. Amount of Autho- rised Capital subject to Auction Clauses.	10. Amount of Capital Sold by Auction or Tender under Auction Clauses.	11. Amount of Premium realised by Sales of Shares under Auction Clauses and applied to Capital Account.	12. Total Receipts (Revenue Account) during 1889.
IRELAND—continued.												
LOUTH:		£.	£.			£.	£.		£.	£.	£.	£.
Dundalk Gas - - -	Dundalk Gas Act, 1887, c. 90.	16,500 13,500	16,500 5,500	10 per cent. 7 " " "	5½ per cent. 3½ " " "	7,500	-	-	8,000	-	-	6,014
		30,000	22,000	Standard rates for sliding scale.								
SLIGO:												
Sligo Gas Light and Coke	Sligo Gas Com- pany's Act, 1855, c. 137.	9,000	9,000	8 per cent.	3 per cent.	2,000	2,000	5 per cent.	-	-	-	3,725
WATERFORD:												
City of Waterford Gas -	City of Waterford Gas Acts, 1858, c. 55, 1877, c. 184	16,000 2,000 16,000	16,000 2,000 8,000 Premiums, 633	10 per cent. 5 " " " 7 " " " Standard rates for sliding scale.	9 per cent. 5 " " " 6½ " " "	4,000 8,000	800 6,200 7,000	5 per cent. 4½ " " "	16,000	16,000	633	8,752
TOTAL IRELAND - - -		1,255,000	976,876	- - -	- - -	457,500	309,392	- - -	346,000	68,000	18,046	320,534
TOTAL UNITED KINGDOM - - -		41,821,628	32,117,302	- - -	- - -	9,925,665	6,090,546	- - -	11,247,060	3,641,730	1,563,595	10,778,246

Note.— For Return relating to all Authorised Gas Undertakings in the United Kingdom belonging to Local Authorities, see Parliamentary Paper, No. 167, of House of Commons.

COMPARATIVE TABLE.

Y E A R.	Number of Authorised Undertakings included in Return.	Total Share Capital Authorised.	Total Share and Premium Capital Paid up.	Total Loan Capital Authorised.	Total Loan Capital Issued.	Amount of Authorised Capital subject to Auction Clauses.	Amount of Capital Sold under Auction Clauses by Auction or Tender.
		£.	£.	£.	£.	£.	£.
1882 - - - -	352	38,184,393	28,589,148	8,722,308	4,345,787	8,598,290	2,065,905
1883 - - - -	357	39,060,992	29,038,726	9,092,993	5,075,804	9,339,760	2,538,709
1884 - - - -	361	39,575,330	29,594,464	9,395,359	5,330,550	9,660,620	2,810,415
1885 - - - -	364	39,697,146	30,109,429	9,394,231	5,404,141	9,758,755	3,088,460
1886 - - - -	377	40,403,128	30,960,026	9,569,681	5,679,830	10,473,755	3,209,564
1887 - - - -	384	41,276,178	31,556,788	9,743,715	5,839,792	11,006,190	3,354,093
1888 - - - -	395	41,309,978	31,736,024	9,741,514	6,002,510	11,163,940	3,488,588
1889 - - - -	405	41,821,628	32,117,302	9,925,665	6,090,546	11,247,060	3,641,730

TABLE showing the TOTAL of the LOCAL

	Number of Authorised Undertakings included in Return.	Amount Authorised.	Paid up and Borrowed.
		£.	£.
COMPANIES' RETURN - - - - -	405	† 51,747,293	38,207,748
* LOCAL AUTHORITIES' RETURN - - - -	173	‡ 24,846,431	21,669,789
TOTAL - - -	578	76,593,724	59,877,537

* See Parliamentary Paper, No. 167, of House of Commons.

† Share Capital and Loan Authorised.

‡ Loan Authorised.

United Kingdom other than those of Local Authorities—continued.

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Total pen- sure ring 89.	Balance carried to Profit and Loss Account.	Maximum Price of Gas per 1,000 Cubic Feet.	Actual Price Charged at 31st December 1889 (stating Discount, if any): 1. Private Consumers, &c. 2. Public Lamps.	Annual Charge for Meter Rent: 1. To Private Con- sumers, according to size of Meter in use. 2. For Supply of Public Lamps.	Illuminat- ing Power: 1. Number of Can- dles Pre- scribed. 2. Number of Can- dles Sup- plied, as Officially Tested.	Show- ing whether Sliding Scale Clauses are Autho- rised.	Initial Price for Sliding Scale.	Number of Tons of Coal Car- bonised during 1889.	Number of Cubic Feet of Gas made during 1889.	Number of Cubic Feet of Gas Sold during 1889: 1. Private Consumers, &c. 2. Public Lamps. (Exclusive of Amount Consumed at Works.	Length of Gas Mains in Miles.	Number of Consumers at 31st December 1889.	Number of Public Lamps Lighted during 1889.	REMARKS.
243	£. 1,771	s. d. - -	s. d. (1) 4 7 Railway company, 4 2	(1) From 4s. for 5- light meter to 4l. for 400-light meter.	15 Company's tests, average 16½	Yes -	s. d. 4 8	2,537	25,730,000	21,262,000	About 8½	540	-	
239	488	10 6	(1) 5 5 (2) 5 -	(1) From 4s. up to 3- lights to 11s. for 30-light meter.	Not prescribed. Company's tests, average 16	-	-	1,800	16,530,000	10,341,000 1,808,000 12,149,000	7	382	174	
304	2,448	- -	(1) 5 - Dis. 15 per cent.	(1) No charge - -	14 15 to 16	Yes -	s. d. 5 9 Dis. 15 per cent.	3,691	36,513,000	31,940,850	10½	863	-	
290	Profit, 93,244	- - -	- - -	- - -	- - -	-	-	158,062	1,584,228,700	1,286,923,850 111,264,000 1,398,187,850	732½	25,435	8,626	TOTAL IRELAND.
4,005	Profit, 3,144,180 Loss, 539	- - -	- - -	- - -	- - -	-	-	6,309,495	64,627,914,489	55,003,567,383 4,596,785,630 59,600,303,013	† 13,917½	1,128,838	268,013	{ TOTAL UNITED KINGDOM.

† In 6 instances this information cannot be given.

COMPARATIVE TABLE.

Amount of Premium realised by Sales of Shares under said Auction Clauses.	Receipts.	Expenditure.	Number of Tons of Coal Carbonised.	Number of Cubic Feet of Gas Made.	Number of Cubic Feet of Gas Sold.	Length of Gas Mains in Miles.	Number of Consumers.	Number of Public Lamps Lighted.
£.	£.	£.						
957,561	No information -	No information -	4,928,695	49,360,289,059	45,434,910,194	No information -	1,055,009	224,300
1,088,875	- ditto -	- ditto -	5,171,963	52,310,749,963	47,803,265,546	* 11,914½	1,091,388	235,338
1,188,750	- ditto -	- ditto -	5,361,578	54,462,255,864	49,904,217,135	† 12,421	1,102,628	242,782
1,306,238	- ditto -	- ditto -	5,595,371	56,903,060,785	52,102,002,288	‡ 12,806	1,115,223	250,404
1,393,773	- ditto -	- ditto -	5,777,966	59,081,111,814	54,309,760,430	\$ 13,156½	1,133,897	258,072
1,473,656	10,433,523	7,143,083	5,977,264	61,266,055,857	56,240,841,312	13,510½	1,152,119	264,316
1,517,902	10,534,721	7,101,974	6,050,588	62,328,542,470	57,475,515,329	13,615½	1,103,198	259,921
1,563,595	10,778,246	7,634,605	6,309,495	64,627,914,489	59,600,303,013	** 13,917½	1,128,838	268,013

* In 46 Returns this information was not given.

† In 32 Returns this information was not given.

‡ In 28 Returns this information was not given.

Returns this information was not given.

|| In 20 Returns this information was not given.

¶ In 9 Returns this information was not given.

** In 6 Returns this information was not given.

LOCAL AUTHORITIES' and COMPANIES' RETURNS.

Receipts.	Expenditure.	Tons of Coal Carbonised.	Number of Cubic Feet of Gas Made.	Number of Cubic Feet of Gas Sold.	Length of Gas Mains in Miles.	Number of Consumers.	Number of Public Lamps Lighted.
£.	£.						
10,778,246	7,634,605	6,309,495	64,627,914,489	59,600,303,013	13,917½	1,128,838	268,013
5,067,843	3,627,578	3,353,516	33,453,368,830	30,662,291,701	7,667½	1,115,267	178,867
15,846,089	11,262,183	9,662,011	98,081,283,319	90,262,594,714	21,584½	2,244,105	446,880

Henry G. Calcraft.

GAS UNDERTAKINGS (OTHER THAN
THOSE OF LOCAL AUTHORITIES).

RETURN relating to all Authorised GAS
UNDERTAKINGS in the UNITED KINGDOM
other than those of LOCAL AUTHORITIES, for
the Year ended 31st day of December 1889.

(*Sir Michael Hicks Beach.*)

Ordered, by The House of Commons, to be Printed,
9 May 1890.

[*Price 8½ d.*]

168.

H.—13. 12. 90.

Under 9 oz.

INDUSTRIAL PROPERTY AND MERCHANDISE MARKS.

PAPERS AND CORRESPONDENCE

RELATIVE TO THE

RECENT CONFERENCE AT MADRID

ON THE

SUBJECT OF INDUSTRIAL PROPERTY AND
MERCHANDISE MARKS.

[*In continuation of C.-4837 of 1886.*]

Presented to both Houses of Parliament by Command of Her Majesty.



LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
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1890.

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No. 1.

BOARD OF TRADE to BARON H. DE WORMS.

SIR,

November 5, 1888.

I AM directed by the Board of Trade to enclose a copy of correspondence that has passed between the Board of Trade and the Foreign Office on the subject of the Conference, which it is arranged shall take place at Madrid, in connexion with the Industrial Property Convention early next year, and the points which should be submitted to the Conference on the part of Her Majesty's Government.

The Board of Trade concur in the suggestion of the Foreign Office, that they should appoint a Committee for the purpose indicated, and propose to nominate Mr. Courtenay Boyle, C.B., and Mr. Reader Lack, Comptroller of Patents, as their representatives.

Looking to your intimate acquaintance with the whole subject of Merchandise Marks Legislation, the President is of opinion that it would be of great utility to the deliberations of the Committee if you would consent to act as chairman.

I am, &c.

The Baron H. De Worms, M.P.,
&c. &c. &c.
Colonial Office.

(Signed) HENRY G. CALCRAFT.

No. 2.

BARON H. DE WORMS to BOARD OF TRADE.

SIR,

Colonial Office, Downing Street, November 6, 1888.

I HAVE the honour to acknowledge the receipt of your letter of the 5th instant, in which you state that the President of the Board of Trade is desirous that I should act as chairman of a departmental Committee which is to be appointed to consider the questions to be discussed at the forthcoming Conference at Madrid in connexion with the Industrial Property Convention.

In reply, I request that you will be so good as to inform Sir M. E. Hicks-Beach that I shall have much pleasure in serving on the Committee in that capacity in accordance with his request.

I am, &c.

Henry Calcraft, Esq., C.B.,
Secretary to the Board of Trade.

(Signed) H. DE WORMS.

No. 3.

BOARD OF TRADE to FOREIGN OFFICE.

SIR,

November 10, 1888.

REFERRING to previous correspondence, I am directed by the Board of Trade to state, for the information of Lord Salisbury, that, in compliance with the wish expressed by the President of this Board, Baron H. De Worms has signified his willingness to act as chairman of the departmental Committee to consider the questions to be discussed at the forthcoming Congress at Madrid in connexion with the Industrial Property Convention.

The Board of Trade have, as proposed in their letter of the 16th ultimo, appointed Mr. Courtenay Boyle, C.B., and the Comptroller of Patents, as their representatives on the Committee, and they will now be glad to learn the name of the gentlemen who will represent the Foreign Office on the Committee.

I have, &c.

The Under Secretary of State,
Foreign Office.

(Signed) HENRY G. CALCRAFT.

No. 4.

FOREIGN OFFICE to BOARD OF TRADE.

SIR,

Foreign Office, November 12, 1888.

In reply to your letter of the 9th instant, I am directed by the Marquis of Salisbury to state, for the information of the Board of Trade, that his Lordship has

appointed Sir Henry Bergne to be the representative of the Foreign Office at the departmental Committee to consider the questions to be discussed at the forthcoming Conference at Madrid concerning the Protection of Industrial Property, and that he will be directed to attend the meetings of the Committee at such time as may be appointed, of which due notice is requested.

I am, &c.
(Signed) JAMES FERGUSON.

The Secretary to the Board of Trade.

No. 5.

MINUTE of PRESIDENT of BOARD OF TRADE.

At the Council Chamber, Whitehall,

This 20th day of November 1888.

PRESENT :

The Right Hon. Sir MICHAEL E. HICKS-BEACH, Bart., M.P., &c.

THE Board of Trade are pleased to appoint Baron Henry De Worms, M.P., Sir J. H. G. Bergne, K.C.M.G., Courtenay Boyle, Esq., C.B., H. Reader Lack, Esq., and Herbert Hughes, Esq., to be a Committee to consider the policy to be pursued and the actual questions to be discussed at the forthcoming Conference at Madrid concerning the Protection of Industrial Property.

(Signed) M. E. HICKS-BEACH.

No. 6.

INDUSTRIAL PROPERTY CONVENTION AND THE APPROACHING CONFERENCE AT MADRID.

REPORT of DEPARTMENTAL COMMITTEE of the BOARD OF TRADE and FOREIGN OFFICE.

To the Right Hon. Sir Michael Hicks-Beach, Bart., M.P., &c., &c.

SIR,

By a Minute of the 20th November 1888, the Board of Trade appointed the Right Hon. Baron Henry De Worms, M.P., Sir Henry Bergne, K.C.M.G., Courtenay Boyle, Esq., C.B., H. Reader Lack, Esq., and Herbert Hughes, Esq., to be a Committee to consider the policy to be pursued and the actual questions to be brought forward on behalf of Her Majesty's Government at the forthcoming Conference at Madrid concerning the Protection of Industrial Property.

The Committee have held several meetings, and have taken evidence to assist them in forming their conclusions on the subject submitted to their consideration, and beg to report as follows :—

REPORT.

The principal question which will engage the attention of the Conference at Madrid will, no doubt, be the course to be adopted in regard to the recommendations of the last Conference of the Union held at Rome in 1886, which have so far remained inoperative owing to the failure of the Contracting States to agree whether acceptance would imply the necessity of legislation of the character required.

The recommendations of the Conference of 1886 will be found in the Appendix to this Report (*see* Appendix A.).

Four separate questions will therefore come into discussion at the Madrid Conference :—

- (a.) The addition to Article V. proposed by France;
- (b.) The 1st addition to Article X. proposed by Great Britain;
- (c.) The 2nd addition to Article X. proposed by Belgium;
- (d.) The Règlement.

In regard to (a), the Committee have taken such evidence as they could command, and have carefully examined the object and effect of the French proposal.

It appears that any Contracting State of the Union has now the power, under the conditions of the existing Convention without the proposed addition, to require that a certain proportion of the patented goods must be actually manufactured in the country where protection is sought.

This power is exercised in some States of the Union, notably France and Belgium. What proportion is required to be manufactured in the various States, the evidence we have been able to take does not show with any precision; but whilst the obligation to work (exploiter) the patent exists, under the 2nd paragraph of Article V. of the Convention of 1883, to an undefined extent, it is difficult to appreciate what would be the exact practical effect of the French proposed addition, in alteration of the existing state of things.

It is probably desired to obtain a more positive acquiescence on the part of the Contracting States in the principle that the proportion which must be manufactured in the foreign country where protection is sought, rests entirely within the discretion of that foreign country. The Committee are not insensible to the inconvenience of such acquiescence, but it is plain that the 1st paragraph of Article V. of the Convention of 1883, provides a sufficient safeguard to prevent the forfeiture of rights on account of the importation into the foreign country of some portion of the patented objects. What this proportion may be is, however, again undefined by the Convention.

Under these circumstances the Committee recommend that the British delegates to the Conference should be guided by circumstances as to their attitude in regard to the French proposal.

Nothing is to be gained for British interests by assenting to it on its merits; but it might be that abstention, or even support, would enlist the two votes of France and Tunis in favour of the proposed British addition to Article X. (point b).

The great importance of the latter from the British point of view would apparently warrant the British delegates in taking such course as may seem expedient on the spot, as to whether they should oppose, assent to, or abstain from voting on the French proposal.

In regard to (b), the Committee recommend that the proposed British addition to Article X. brought forward at Rome, should be again urged on the acceptance of the Conference in its present form, which seems well calculated to effect its object.

The obligation devolving upon all the States which may accept it to legislate in its full spirit should, however, be insisted on.

The Committee are of opinion that this obligation to legislate in the full spirit of the main Convention, and of any additions which may be adopted, is vital as regards the desirability of a further maintenance of the Union. For example, the 9th Article of the Convention contains exactly the same phraseology in this respect as the proposed British addition to Article X.: "*Tout produit,*" &c., "*pourra être saisi à l'importation,*" &c.

If these words are held to imply only a facultative discretion to seize, the value of the Convention in this respect would disappear.

The delegates should therefore strongly urge the necessity for legislation in all respects in the spirit of the Convention, and of any additions to it which may be accepted; and they might even, if they should think the moment opportune, bring forward an express clause to that effect as an addition to the Convention.

Any sustained objection to legislate in the full spirit of the Convention, or of additions to it, would raise a serious doubt as to the utility of an international agreement which is not fully given effect to by the Governments ostensibly in Union; and the Committee consider this point to be of such serious importance that they recommend the British delegates be empowered, if they consider it desirable, to abstain, pending the receipt of instructions from home, from taking any further part in the proceedings of the Conference in the event of the proposed British addition to Article X., coupled with an obligation to legislate, being rejected.

In connexion with point (b), the Committee have further considered the question whether an obligation ought to be undertaken to seize, in cases of transit, fraudulently marked goods of the description alluded to in the proposed British addition to Article X., but in view of the difficulties arising in connexion with continental railway traffic, they are unable to advise an alteration of the British proposal in this direction, which, moreover, would not have any prospect of success. They would, however, point out that in regard to sea-borne goods of this kind, an exami-

nation of the bill of lading offers an excellent means of checking importation in transit. This class of cases is provided for in section 10, subsection 2, of the Merchandise Marks Act, 1887.

In regard to (c), the Committee observe that at the time the second proposed addition to Article X. was brought forward by the Belgian delegate at the Conference at Rome in 1886, it was not in conflict with the then existing British law. The recommendations of the Roman Conference having, however, not been put into effect, Her Majesty's Government have since undertaken legislation on independent lines; and the provisions of the Merchandise Marks Act, 1887, although entirely within the spirit of the Convention, are now inconsistent with the acceptance by Great Britain of the Belgian proposal as it stands.

The Committee recommend that the British delegates be instructed to state that Her Majesty's Government are prepared to accept the Belgian proposal with the addition of a proviso which would bring it into harmony with the Merchandise Marks Act, 1887, viz., that goods imported with consent under such circumstances must bear upon them a distinct indication of the place of origin.

In regard to (d), the Committee suggest that the *Règlement* agreed upon at Rome may properly be accepted as it stands by the British delegates at Madrid.

In addition to the examination of the recommendations of the Roman Conference, the Committee have considered what fresh matter it will be necessary for the British delegates to bring forward at the Madrid Conference.

They submit that in this respect much must be left to the discretion of the delegates, whose efforts should be chiefly concentrated on urging the acceptance of the British addition to Article X. (point b). It would be desirable that the delegates should take an early opportunity of explaining to the Conference the object and effects of the Merchandise Marks Act which carries out the principles of the Union in the fullest spirit. For this purpose they should be provided with a memorandum in French explanatory of the Act and of the Customs regulations under it, which they should present to each member of the Conference.

The Committee have also found it necessary to consider attentively the provisions of section 103 of the Patents, &c. Act and of Article VI. of the International Convention of 1883, as regards the rights of foreigners to have their trade marks, when duly applied for in their own States, registered in this country, irrespective of some particular requirements of British law.

The recent report of the Committee presided over by Lord Herschell on Trade Marks and Designs, paragraph 40, points out the difficulties in this respect, and recommends that an effort should be made to arrive at a common understanding with the parties to the Convention, so as to secure, as far as possible, that the law should be uniform in all the contracting States.

The question whether section 103 of the Patents Act is or is not at variance with Article VI. of the International Convention has formed the subject of much legal discussion, with results which are not as yet entirely conclusive; and there is an obvious difficulty in instructing the British delegates to raise in conference a question which implies the doubt whether existing British legislation is in harmony with the International Convention, unless Her Majesty's Government are prepared to amend the law in case of proved discrepancy.

The trading community of Sheffield have specially urged that an international classification for registration of trade marks merits careful consideration. It is, however, in the opinion of the Committee a subject of the greatest complexity, and one which could only be effectually dealt with by a working committee of experts of the various nations, and which would necessarily entail considerable expense. But an agreement for an international classification of marks capable of registration throughout the Union, would go far to remove the difficulty to which Lord Herschell's Committee has called attention.

The Committee are disposed to consider that some action in this direction might be the best course under the circumstances, but they are not prepared to recommend that the delegates should be expressly instructed to make any proposal on this head. Much must be left to their discretion under the actual circumstances which may arise; but they might, if opportunity offered, be prepared to discuss the subject with the view to some effort being made in this direction at a subsequent period.

The Committee do not consider that there are any further points upon which it is necessary that they should offer suggestions, but the Board of Trade will no doubt furnish the British delegates with instructions respecting the matters which were

postponed at the Roman Conference, and upon any other points which their Lordships may consider necessary to mention.

We have the honour to be,
Sir,
Your obedient Servants,
(Signed) HENRY DE WORMS.
H. G. BERGNE.
COURTENAY BOYLE.
H. READER LACK
HERBERT HUGHES.

12th August 1889.

APPENDIX A.

CONFÉRENCE INTERNATIONALE DE L'UNION POUR LA PROTECTION DE LA PROPRIÉTÉ INDUSTRIELLE.

Rome, 1886.

PROTOCOLE.

La Conférence internationale de l'Union pour la protection de la propriété industrielle, convoquée à Rome le 29 avril 1886, ayant terminé ses travaux, soumet aux Gouvernements des États qui s'y sont fait représenter, les articles additionnels à la Convention conclue à Paris le 20 mars 1883, et le Règlement pour l'exécution de ladite Convention, dont la teneur suit :

ARTICLES ADDITIONNELS A LA CONVENTION CONCLUE À PARIS LE 20 MARS 1883.

À L'ARTICLE 5.

Chaque pays aura à déterminer le sens dans lequel il y a lieu d'interpréter chez lui le terme (a.) "exploiter."

À L'ARTICLE 10.

1.— Tout produit portant illicitement une indication mensongère de provenance pourra être saisi à l'importation dans tous les États contractants.

La saisie pourra également être effectuée dans le pays où l'indication mensongère aura été apposée, (b.) ainsi que dans le pays où le produit aura été introduit.

La saisie aura lieu à la requête soit du Ministère public, soit d'une partie intéressée, individu, ou société, conformément à la législation intérieure de chaque État.

Les tribunaux de chaque pays auront à décider quelles sont les appellations, qui, à raison de leur caractère générique, échappent aux présentes dispositions.

Les autorités ne sont pas tenues d'effectuer la saisie en cas de transit

2.— Il n'y a pas intention frauduleuse dans le cas prévu par le paragraphe 1^{er} de l'article 10 (c.) de la Convention, lorsqu'il sera prouvé que c'est du consentement du fabricant dont le nom se trouve apposé sur les produits importés, que cette apposition a été faite.

Les présents articles additionnels seront ratifiés, et les ratifications seront échangées à Rome dans le délai d'un an, ou plus tôt si faire se peut.

Ils entreront en vigueur un mois après l'échange des ratifications et auront la même durée que la Convention.

RÈGLEMENT POUR L'EXÉCUTION DE LA CONVENTION CONCLUE À PARIS LE 20 MARS 1883.

I.

DISPOSITIONS EXPLICATIVES.

1. Pour pouvoir être assimilés aux sujets ou citoyens des États contractants, aux termes de (d.) l'article 3 de la Convention, les sujets ou citoyens d'États ne faisant pas partie de l'Union et qui, sans y avoir leur domicile, possèdent des établissements industriels ou commerciaux sur le territoire d'un des États de l'Union, doivent être propriétaires exclusifs desdits établissements, y être représentés par un mandataire général, et justifier, en cas de contestation, qu'ils y exercent d'une manière réelle et continue leur industrie ou leur commerce.

2. Relativement aux États de l'Union situés en Europe, sont considérés comme "pays d'outre-mer" (Article 4), les pays extra-Européens qui ne sont pas riverains de la Méditerranée.

II.

ACCESSION DE NOUVEAUX ÉTATS À L'UNION INTERNATIONALE.

Lorsqu'un nouvel État adhère à la Convention, la date de la note par laquelle son accession est annoncée au Conseil fédéral suisse sera considérée comme celle de l'entrée dudit État dans l'Union, à moins que son Gouvernement n'indique une date d'accession postérieure.

B

III.

RESSORT DE L'UNION.

Sont considérés comme appartenant à l'Union internationale pour la protection de la propriété industrielle :

(Les diverses Administrations fourniront au Bureau international l'indication de ceux de leurs territoires, colonies ou possessions qui font partie de l'Union par le seul fait de l'accession de la métropole.)

IV.

ATTESTATIONS DE PROTECTION LÉGALE.

1. Pour assurer la protection des marques de fabrique ou de commerce de leurs ressortissants dans tout le territoire de l'Union, les Administrations du pays d'origine leur délivreront une attestation constatant que lesdites marques ont été déposées dans le pays d'origine.

2. La légalisation de l'attestation ci-dessus n'est pas requise.

3. Toute demande tendant à étendre un brevet à d'autres pays de l'Union devra être accompagnée d'un exemplaire, manuscrit ou imprimé, de la description de l'invention et des dessins (s'il en existe), tels qu'ils auront été déposés dans le pays où la première demande a été faite.

Cette copie devra être certifiée par le Service spécial de la propriété industrielle de ce dernier pays.

V.

RENSEIGNEMENTS À FOURNIR PAR LE BUREAU INTERNATIONAL.

1. Le Bureau international est tenu de fournir gratuitement aux diverses Administrations les renseignements qu'elles pourront lui demander sur les brevets et les marques de fabrique ou de commerce.

2. Les mêmes renseignements seront fournis aux particuliers domiciliés dans le territoire de l'Union, moyennant une taxe de 1 franc par renseignement demandé.

Cette taxe pourra être payée en timbres-poste des divers États contractants, et cela sur la base suivante pour les États qui n'ont pas le franc pour unité monétaire, savoir :—

Brésil	-	-	-	-	1 franc = 400 reis ;
Dominicaine (Rép.)	-	-	-	-	20 cent de peso ;
Espagne	-	-	-	-	1 peseta ;
Grande-Bretagne	-	-	-	-	10 pence ;
Guatemala	-	-	-	-	20 centos de peso ;
Norvège	-	-	-	-	80 øre ;
Pays-Bas	-	-	-	-	50 cents ;
Portugal	-	-	-	-	200 reis ;
Suède	-	-	-	-	80 øre ;
Salvador	-	-	-	-	20 centos de peso.

3. Les Administrations des divers États ci-dessus accepteront, aux taux indiqués dans le paragraphe précédent, les timbres de leur pays que le Bureau international aura reçus à titre de frais de renseignements.

VI.

PROTECTION TEMPORAIRE DES INVENTIONS, DESSINS, MODÈLES ET MARQUES FIGURANT AUX EXPOSITIONS INTERNATIONALES.

1. La protection temporaire prévue à l'article 11 de la Convention consiste dans un délai de priorité, s'étendant au minimum jusqu'à six mois à partir du jour de l'admission du produit à l'exposition, et pendant lequel l'exhibition, la publication ou l'emploi non autorisé par l'ayant droit, de l'invention, du dessin, du modèle ou de la marque ainsi protégés, ne pourront pas empêcher celui qui a obtenu ladite protection temporaire, de faire valablement, dans ledit délai, la demande de brevet ou le dépôt nécessaire pour s'assurer la protection définitive dans tout le territoire de l'Union.

Chaque État aura la faculté d'étendre ledit délai.

2. La susdite protection temporaire n'aura d'effet que si, pendant sa durée, il est présenté une demande de brevet ou fait un dépôt en vue d'assurer à l'objet auquel elle s'applique la protection définitive dans un des États contractants.

3. Les délais de priorité mentionnés à l'article 4 de la Convention sont indépendants de ceux dont il est question dans le 1^{er} paragraphe du présent article.

4. Les inventions brevetables auxquelles la protection provisoire aura été accordée en vertu du présent article, devront être notifiées au Bureau international et faire l'objet d'une publication dans l'organe officiel dudit Bureau.

VII.

STATISTIQUE.

1. Avant la fin du premier semestre de chaque année, les Administrations de l'Union transmettront au Bureau international les indications statistiques suivantes concernant l'année précédente, savoir :—

a. Brevets d'invention.

1. Nombre des brevets demandés ;
2. Nombre des brevets délivrés ;
3. Sommes perçues de ce chef.

b. Dessins ou modèles industriels.

1. Nombre des dessins ou modèles déposés ;
2. Nombre des dessins ou modèles enregistrés ;
3. Sommes perçues de ce chef.

c. Marques de fabrique ou du commerce.

1. Nombre des marques déposées ;
2. Nombre des marques enregistrées ;
3. Sommes perçues de ce chef.

2. Pour la statistique des brevets d'invention, des marques de fabrique ou de commerce, et des dessins ou modèles industriels (article 6 du Protocole de clôture), le Bureau international pourra adopter la classification qu'il jugera la meilleure.

VIII.

ENTRÉE EN VIGUEUR DU PRÉSENT RÈGLEMENT.

Le présent Règlement sera exécutoire dans un délai aussi rapproché que possible.

VOEU ÉMIS PAR LA CONFÉRENCE.

La Conférence a émis, en outre, le vœu suivant, se rapportant à l'article 2 de la Convention du 20 mars 1883 :

Les États faisant partie de l'Union, qui ne possèdent pas de lois sur toutes les branches de la propriété industrielle, devront compléter dans le plus court délai possible leur législation sur ce point.

Il en sera de même pour les États qui entreraient ultérieurement dans l'Union.

En foi de quoi les soussignés délégués par leurs Gouvernements respectifs à la Conférence internationale de Rome ont dressé le présent procès-verbal et y ont apposé leurs signatures.

Fait à Rome le 11 mai 1886.

Pour l'Allemagne	-	-	D V. STÜVE.
Pour la Belgique	-	-	DU JEUX.
Pour le Brésil	-	-	LOPEZ NETTO.
Pour l'Espagne	-	-	COMTE DE RASCON.
			LUI M. DE LARRA.
			BMÉ SPOTTORNO.
Pour les États-Unis d'Amérique	-	-	J. H. STALLO.
Pour la France	-	-	COMTE DU TOUR.
			C. NICOLAS.
Pour la Grande-Bretagne	-	-	H. READER LACK.
			J. H. G. BERGNE.
Pour l'Italie	-	-	UBALDINO PERUZZI
			ANTOINE MONZILLI.
			ORESTE LATTES.
Pour le Luxembourg	-	-	SPEDENER.
Pour le Mexique	-	-	SANCHES AZCONA.
Pour la Norvège	-	-	COMTE HAMILTON.
Pour le Paraguay	-	-	E. RENAZZI.
Pour les Pays-Bas	-	-	WESTENBERG.
			GEORGE SNYDERS V. W.
Pour le Portugal	-	-	E. DE SOUZA PREGO.
Pour la Roumanie	-	-	A. C. HAYW.
Pour la Serbie	-	-	M. CHRISTITCH.
Pour la Suède	-	-	COMTE HAMILTON.
Pour la Suisse	-	-	BAVIER.
			D. WILLI.
Pour la Tunisie	-	-	MICHEL PELLETIER
Pour l'Uruguay	-	-	P. ANTONINI Y DIEZ.

INTERNATIONAL OFFICE, BERNE, to BOARD OF TRADE.

Circulaire No. 32/417.

AUX OFFICES DE LA PROPRIÉTÉ INDUSTRIELLE DES ÉTATS DE L'UNION.

Objet : Conférence de Madrid.—Envoi des propositions de l'Administration espagnole et du Bureau internationale.

MESSIEURS,

Berne, le 20 Août 1889.

Le chiffre 6 du Protocole de clôture annexé à la Convention du 20 Mars 1883, dispose que "l'Administration du pays où doit siéger la prochaine Conférence pré-parera, avec le concours du Bureau international, les travaux de cette Conférence." L'Administration espagnole et le Bureau international se sont occupés depuis longtemps de préparer la Conférence de Madrid, et les propositions qu'ils désiraient lui soumettre étaient toutes prêtes lorsque le Gouvernement espagnol a décidé que la Conférence se réunirait le 1^{er} Avril 1890.

Comme vous le savez, Messieurs, le Gouvernement italien a déclaré qu'il se voyait obligé de renvoyer à la prochaine Conférence l'aplanissement des difficultés qui s'opposaient à l'adoption définitive des décisions de la Conférence de Rome. Plusieurs de ces décisions ont une grande importance, aussi l'Administration espagnole et le Bureau international ont-ils cru bien faire en le prenant pour base de la Conférence de Madrid.

Sauf le second article additionnel à l'article 10 de la Convention, qui a rencontré une vive opposition de la part de plusieurs États contractants, la Conférence de Madrid se trouvera en présence de tous les textes adoptés par la Conférence précédente; quelques-uns d'entre eux ont, il est vrai, subi certaines modifications, mais les changements qui y ont été apportés sont de peu d'importance.

Ce qui est changé, c'est la forme donnée à ces dispositions.

Le premier article additionnel à l'article 10 de la Convention a été repris sous la forme d'un Arrangement spécial entre ceux des États de l'Union qui, dès maintenant, en acceptent le principe et sont disposés à l'appliquer.

Le Règlement d'exécution, ainsi que l'article additionnel à l'article 5 de la Convention et deux dispositions soumises à la Conférence de Rome et renvoyées par elle à celle de Madrid, sont réunis en un Protocole déterminant l'interprétation et l'application de la Convention du 20 Mars 1883.

Vous recevrez, sous pli séparé, un certain nombre d'exemplaires de l'Arrangement et du Protocole mentionnés di-dessus. Nous vous prions de vouloir bien nous faire connaître les modifications que vous jugeriez convenable d'apporter à ces textes, ainsi que de nous faire parvenir les propositions d'autre nature que vous pourriez avoir à soumettre à la Conférence. Les observations et propositions qui nous parviendront en réponse à la présente circulaire seront à leur tour communiquées à tous les États contractants pour être examinées par eux, et ce n'est qu'après cela que l'Administration espagnole arrêtera, avec le concours de notre Bureau, le texte définitif qui sera soumis à la Conférence de Madrid.

La date fixée pour l'ouverture de la Conférence est très-rapprochée, si l'on songe que les États d'outre-mer doivent avoir le temps d'étudier non seulement les propositions de l'Administration espagnole et du Bureau international, mais encore celles émanant des autres États contractants. C'est pourquoi nous prions toutes les Administrations de vouloir bien se mettre sans retard à l'étude des questions soumises à la Conférence de Madrid, et de nous faire parvenir aussitôt que possible les propositions qu'elles pourraient avoir à faire de leur côté, afin que toutes les questions qui seront mises en délibération dans la Conférence aient pu être examinées préalablement par les Gouvernements des divers pays.

Agréé, Messieurs, l'assurance de notre haute considération,

(Signée) MOREL,

Le Secrétaire général.

Enclosure 1.

PROPOSITIONS SOUMISES À LA CONFÉRENCE DE MADRID PAR L'ADMINISTRATION ESPAGNOLE
ET LE BUREAU INTERNATIONAL.*Observations préliminaires.*

On peut admettre que la tâche principale de la Conférence de Madrid sera de reprendre les décisions de celle de Rome, d'en écarter les dispositions qui pourraient recontrer de l'opposition auprès de l'un ou de l'autre des États contractants, et d'en faire des instruments diplomatiques n'ayant plus qu'à être ratifiés par les Gouvernements et les Parlements respectifs. Les décisions dont il s'agit se trouvent réunies dans le Protocole signé à Rome le 11 Mai 1886, et consistent dans les *Articles additionnels à la Convention conclue à Paris le 20 Mars 1883*, et dans le *Règlement pour l'exécution de ladite Convention*.

Si le Règlement d'exécution a été généralement accueilli avec faveur, il n'en a pas été de même des Articles additionnels, au moins de ceux d'entre eux qui se rapportent à la protection des indications de provenance. Une des Administrations contractantes a déclaré qu'en cette matière elle ne pouvait aller au delà de ce qui était stipulé à l'article 10 de la Convention. D'autres admettaient celui des articles additionnels qui étendait la répression aux fausses indications de provenance de toute nature, mais repoussaient celui d'après lequel ces indications ne devaient pas être considérées comme frauduleuses, lorsque des marchandises fabriquées dans l'un des pays contractants portaient, du consentement d'un fabricant étranger, le non et l'adresse de ce dernier.

Le principe qui est à la base du *second article* additionnel à l'article 10 de la Convention paraît devoir être écarté, car il ne serait adopté que par un petit nombre d'États et pourrait avoir des conséquences contraires au but poursuivi par l'Union. Quant au premier de ces articles, il a été généralement accueilli avec faveur. Il est conforme à la tendance du jour, qui devient de plus en plus sévère pour les fausses indications de provenance, et il tend à assurer la loyauté dans le commerce international. Il convient donc d'en conserver le principe, mais sous une forme qui ne soit pas obligatoire pour tous les États de l'Union, afin qu'on ne doive pas renoncer à toute disposition de cette nature, au cas où il n'y aurait pas unanimité sur ce point. C'est pour cela que l'Administration espagnole et le Bureau international proposent de consacrer ce principe sous la *forme d'un Arrangement particulier*, forme très-usitée dans l'Union postale, quand un certain nombre d'États s'entendent entre eux pour introduire un progrès que les autres pays contractants ne sont pas encore en mesure de réaliser. On crée ainsi, dans le sein de l'Union-mère, des Unions restreintes qui s'accroissent sans cesse et finissent parfois par atteindre la même extension que l'Union principale.

Quant aux dispositions contenues dans le Règlement d'exécution élaboré par la Conférence de Rome, elles sont toutes maintenues, avec des changements insignifiants, mais placées dans un cadre différent. Un certain nombre d'entre elles ne visent pas uniquement la mise à exécution des principes établis dans la Convention, mais elles les développent et en étendent la portée. Elles paraissent donc plus à leur place dans un Protocole devant obtenir la ratification des Parlements, que dans un Règlement d'exécution soumis uniquement à l'approbation des Gouvernements contractants. Quant aux dispositions purement exécutives, elles ont été comprises dans le projet de Protocole, car il ne valait pas la peine de faire pour elles un Règlement d'exécution spécial. Le projet de Protocole reproduit ci-après renferme, outre les dispositions du Règlement d'exécution dont il vient d'être parlé, quelques articles renvoyés par la Conférence de Rome à celle de Madrid, ainisi que l'ancien article additionnel à l'article 5 de la Convention, qui y trouve sa place naturelle à la suite d'autres articles interprétatifs. Ceci dit, nous passons à l'examen des textes proposés par l'Administration espagnole et le Bureau international.

I.

PROJET D'ARRANGEMENT concernant la RÉPRESSION des FAUSSES INDICATIONS de PROVENANCE
sur les MARCHANDISES conclu entre (Énumération des États contractants).

Les soussignés Plénipotentiaires des Gouvernements des États ci-dessus énumérés.

Vu l'article 14 de la Convention internationale du 20 Mars 1883 pour la protection de la propriété industrielle,—

Ont, d'un commun accord, et sous réserve de ratification, arrêté l'Arrangement suivant :

ARTICLE PREMIER.

Tout produit portant illicitement une fausse indication de provenance, dans laquelle une des États contractants, ou un lieu situé dans l'un d'entre eux, serait, directement ou indirectement, mentionné comme pays ou comme lieu d'origine, pourra être saisi à l'importation dans chacun desdits États.

La saisie pourra aussi s'effectuer dans l'État où la fausse indication de provenance aura été apposée, ou dans celui où aura été introduit le produit muni de cette fausse indication.

ARTICLE 2.

La saisie aura lieu à la requête soit du Ministère public, soit d'un partie intéressée, individu ou société, conformément à la législation intérieure de chaque État. Elle ne pourra être refusée aux sujets ou citoyens des États contractants, ni aux ressortissants d'autres pays qui auront des établissements industriels ou commerciaux sur le territoire d'un de ces États.

Les autorités ne seront pas tenues d'effectuer la saisie en cas de transit.

ARTICLE 3.

Les tribunaux de chaque pays auront à décider dans quels cas les dénominations de produits comprenant des noms de lieux ou de pays se rapportent à la nature des produits et non à leur provenance, et doivent, par conséquent, échapper aux dispositions du présent Arrangement.

ARTICLE 4.

Les États de l'Union pour la protection de la propriété industrielle qui n'ont pas pris part au présent Arrangement, pourront y accéder en tout temps, en en donnant avis au Bureau international.

ARTICLE 5.

Le présent Arrangement entrera en vigueur le

Il sera ratifié aussitôt que faire se pourra. Les actes de ratification seront échangés à Madrid.

En foi de quoi, les Plénipotentiaires des États ci-dessus énumérés ont signé le présent Arrangement à Madrid, le . . . Avril mil huit cent quatre-vingt-dix.

EXPOSÉ DES MOTIFS.

ART. 1^{er}.—Cet article reproduit le principe adopté par la Conférence de Rome dans le premier article additionnel à l'article 10 de la Convention. Tandis que la Convention ne prévoit la répression des fausses indications de provenance que lorsqu'elles consistent dans le nom d'une localité déterminée accompagné "d'un nom commercial fictif ou emprunté dans une intention frauduleuse," il s'agit maintenant d'atteindre toutes les fausses indications de provenance, quelle que soit la forme sous laquelle elles se produisent. Le fait que ce principe a été admis par la Conférence de Rome nous dispense d'exposer longuement ses avantages: il suffit de faire observer que, pour être efficace, la répression doit pouvoir atteindre la fraude sous ses aspects les plus divers.

L'article additionnel de Rome s'appliquait à "tout produit portant illicitement une indication mensongère de provenance." D'après la teneur de cette disposition, on aurait pu faire saisir des produits portant une indication de provenance d'un État non contractant. Une disposition de cette nature peut être en place dans une législation nationale, mais un Arrangement international ne doit viser que la protection du commerce des États contractants: c'est pourquoi le projet soumis à la Conférence de Madrid s'applique uniquement aux indications de provenance dans lesquelles "un des États contractants ou un lieu situé dans l'un d'entre eux sera... mentionné comme "pays ou lieu d'origine."

La saisie aura lieu alors même que l'indication de provenance serait indirecte, c'est-à-dire qu'elle viserait clairement un pays ou une localité sans les nommer en propres termes. Cela est encore nécessaire pour empêcher les industriels et commerçants de mauvaise foi de violer l'Arrangement dans son esprit, tout en en respectant la lettre.

ART. 2.—Sauf la seconde phrase du premier alinéa, tout cet article est emprunté au texte adopté à Rome. L'adjonction dont il s'agit a pour but d'obliger chacun des États signataires de l'Arrangement à opérer la saisie des produits portant la fausse indication de provenance mentionnée à l'article 1^{er}.

Pour obtenir l'unanimité en faveur de l'article additionnel concernant la répression des fausses indications de provenance, la Conférence de Rome avait décidé que chaque État serait libre d'opérer ou de ne pas opérer la saisie, suivant sa législation intérieure, et que l'adoption de cet article n'obligerait aucun d'eux à modifier sa législation sur la matière. Comme l'Arrangement proposé n'a pas besoin d'être adopté par tous les États de l'Union, mais qu'il doit l'être seulement par ceux d'entre eux qui désirent assurer une protection efficace à leurs indications de provenance respectives, il convient que toute incertitude cesse, et que l'on sache bien qu'en signant ce document, chacun des États contractants s'engage à effectuer la saisie, et à accorder la protection légale à la partie lésée.

ART. 3.—Cet article reproduit le principe exprimé au paragraphe 4 de l'article additionnel, tout en le formulant d'une manière plus précise.

Les articles 4 et 5 n'exigent aucune explication.

II.

PROTOCOLE déterminant L'INTERPRÉTATION et L'APPLICATION de la CONVENTION conclue à PARIS le 20 Mars 1883, entre la Belgique, le Brésil, l'Espagne, les États-Unis d'Amérique, la France, la Grande-Bretagne, le Guatemala, l'Italie, la Norvège, les Pays-Bas, le Portugal, la Serbie, la Suède, la Suisse, et la Tunisie.

Les soussignés Plénipotentiaires des Gouvernements ci-dessus énumérés,

Dans le but d'assurer l'interprétation et l'application uniformes de la Convention conclue à Paris le 20 Mars 1883 pour la constitution de l'Union pour la protection de la propriété industrielle.

Ont, d'un commun accord et sous réserve de ratification, arrêté le Protocole suivant :

ASSIMILATION DES ÉTRANGERS.

1.—Pour pouvoir être assimilés aux sujets ou citoyens des États contractants, aux termes de l'article 3 de la Convention, les sujets ou citoyens d'États ne faisant pas partie de l'Union et qui, sans y avoir leur domicile, possèdent des établissements industriels ou commerciaux sur le territoire d'un des États contractants, doivent être propriétaires exclusifs desdits établissements y être représentés par un mandataire général, et justifier, en cas de contestation, qu'ils y exercent d'une manière réelle et continue leur industrie ou leur commerce.

PAYS D'OUTRE-MER.

2.—Relativement aux États de l'Union situés en Europe, sont considérés comme *pays d'outre-mer* (art. 4) les pays extra-européens qui ne sont pas riverains de la Méditerranée.

INDÉPENDANCE RÉCIPROQUE DES BREVETS DÉLIVRÉS DANS DIVERS ÉTATS.

3.—Lorsque, dans les délais fixés à l'article 4 de la Convention, une personne aura déposé dans plusieurs États de l'Union des demandes de brevets pour la même invention, les droits résultant des brevets ainsi demandés seront indépendants les uns des autres.

INTERPRÉTATION DU MOT "EXPLOITER."

4.—Chaque pays aura à déterminer le sens dans lequel il y a lieu d'interpréter chez lui le terme *exploiter*, au point de vue de l'application de l'article 5 de la Convention.

EXPOSITIONS INTERNATIONALES.

5.—La protection temporaire prévue à l'article 11 de la Convention consiste dans un délai de priorité s'étendant au minimum jusqu'à six mois à partir de l'admission du produit à l'exposition, et pendant lequel l'exhibition, l'application ou l'emploi non autorisé par l'ayant droit, de l'invention, du dessin, du modèle ou de la marque ainsi protégés, ne pourront pas empêcher celui qui a obtenu ladite protection temporaire de faire valablement, dans ledit délai, la demande de brevet ou le dépôt nécessaire pour s'assurer la protection dans tout le territoire de l'Union.

Chaque État aura la faculté d'étendre ledit délai.

6.—La susdite protection temporaire n'aura d'effet que si, pendant sa durée, il est présenté une demande de brevet ou fait un dépôt en vue d'assurer à l'objet auquel elle s'applique la protection définitive dans un des États contractants,

7.—Les délais de priorité mentionnés à l'article 4 de la Convention sont indépendants de celui dont il est question dans le 1^{er} paragraphe du présent article.

8.—Les inventions brevetables auxquelles la protection provisoire aura été accordée en vertu du présent article, devront être notifiées au Bureau international et faire l'objet d'une publication dans l'organe officiel dudit Bureau.

ACCESSION DE NOUVEAUX ÉTATS À L'UNION.

9.—Lorsqu'un nouvel État adhérera à la Convention, la date de la note par laquelle son accession sera annoncée au Conseil fédéral suisse sera considérée comme celle de l'entrée dudit État dans l'Union, à moins que son Gouvernement n'indique une date d'accession postérieure.

COLONIES ET POSSESSIONS ÉTRANGÈRES.

10. Lorsqu'un des États contractants désirera qu'une de ses colonies ou possessions étrangères soit considérée comme appartenant à l'Union par le fait même de l'accession de la métropole, il devra le notifier au Gouvernement de la Confédération suisse, qui en donnera avis à tous les autres.

11.—Si, lors de l'accession à l'Union d'une colonie ou d'une possession étrangère appartenant à un des États contractants, il est demandé pour cette colonie ou possession une voix délibérante dans les Conférences de délégués de l'Union, cette demande formera le premier sujet à l'ordre du jour de la prochaine Conférence.

ATTESTATIONS DE PROTECTION LÉGALE.

12.—Toute demande tendant à étendre un brevet à d'autres pays de l'Union devra être accompagnée d'un exemplaire, manuscrit ou imprimé, de la description de l'invention et des dessins (s'il en existe), tels qu'ils auront été déposés dans le pays où la première demande a été faite.

Cette copie devra être certifiée par le service spécial de la propriété industrielle de ce dernier pays.

13.—Pour assurer la protection des marques de fabrique ou de commerce de leurs ressortissants dans tout le territoire de l'Union, les Administrations du pays d'origine délivreront à ces derniers une attestation constatant le dépôt régulier desdites marques.

14.—La légalisation des pièces mentionnées sous chiffres 12 et 13 n'est pas requise.

STATISTIQUE.

15.—Avant la fin du premier semestre de chaque année, les Administrations de l'Union transmettront au Bureau international les indications statistiques suivantes concernant l'année précédente, savoir :

a. Brevets d'invention.

- 1^o Nombre des brevets demandés ;
- 2^o Nombre des brevets délivrés ;
- 3^o Sommes perçues pour brevets.

b. Dessins ou modèles industriels.

- 1^o Nombre des dessins ou modèles déposés ;
- 2^o Nombre des dessins ou modèles enregistrés ;
- 3^o Sommes perçues pour dessins ou modèles.

c. Marques de fabrique ou de commerce.

- 1^o Nombre des marques déposées ;
- 2^o Nombre des marques enregistrées ;
- 3^o Sommes perçues pour marques.

16.—Le Bureau international est autorisé à adresser aux Administrations contractantes, sur divers points concernant la propriété industrielle, des formulaires statistiques que lesdites Administrations rempliront dans la mesure où cela leur sera possible.

RENSEIGNEMENTS À FOURNIR PAR LE BUREAU INTERNATIONAL.

17.—Le Bureau international est tenu de fournir gratuitement aux diverses Administrations les renseignements qu'elles pourront lui demander sur des questions relatives à la propriété industrielle.

18.—Les mêmes renseignements seront fournis aux particuliers domiciliés dans le territoire de l'Union, moyennant une taxe de 1 franc par renseignement demandé.

Cette taxe pourra être payée en timbres-poste des divers États contractants, et cela sur la base suivante pour les États qui n'ont pas le franc pour unité monétaire, savoir :

Brésil	-	-	-	-	1 franc = 400 reis ;
Espagne	-	-	-	-	1 „ = 1 piécette ;
États-Unis d'Amérique	-	-	-	-	1 „ = 20 cents ;
Grande-Bretagne	-	-	-	-	1 „ = 10 pence ;
Guatemala	-	-	-	-	1 „ = 20 centavos de peso ;
Norvège	-	-	-	-	1 „ = 80 øre ;
Pays-Bas	-	-	-	-	1 „ = 50 cents ;
Portugal	-	-	-	-	1 „ = 200 reis ;
Suède	-	-	-	-	1 „ = 80 øre.

19.—Les Administrations des États contractants accepteront, aux taux indiqués dans le paragraphe précédent, les timbres de leur pays que le Bureau international aura reçus à titre de frais de renseignements.

DISPOSITIONS FINALES.

20.—Le présent Protocole sera considéré comme faisant partie intégrante de la Convention du 20 mars 1883, et aura même force, valeur et durée. Il entrera en vigueur le

Il sera ratifié aussitôt que faire se pourra. Les actes de ratification seront échangés à Madrid.

En foi de quoi, les Plénipotentiaires des États ci-dessus énumérés ont signé le présent Protocole à Madrid, le avril mil huit cent quatre-vingt-dix.

EXPOSÉ DES MOTIFS.

Comme nous l'avons dit plus haut, le Protocole proposé à l'adoption de la Conférence de Madrid se compose principalement des dispositions que la Conférence de Rome avait réunies dans le projet de Règlement pour l'exécution de la Convention du 20 mars 1883. Chaque fois que ces dispositions se trouveront reproduites sans modifications, nous nous dispenserons d'indiquer les motifs à l'appui, renvoyant pour cela aux Actes de la susdite Conférence.

C'est précisément le cas pour les chiffres 1 et 2, dont le premier a été l'objet d'une discussion approfondie de la part de la Conférence de Rome.

3.—Cette disposition résoud la question, non encore tranchée, de savoir si les brevets délivrés dans plusieurs États contractants pendant les délais de priorité doivent être envisagés comme autant de brevets originaux, ou si ceux de date plus récente peuvent être considérés comme brevets d'importation relativement à ceux de date antérieure.

La durée des brevets d'importation est déterminée, dans les divers pays de l'Union, de trois manières différentes, savoir :

1° Par la durée du brevet étranger obtenu pour le terme le plus court : c'est le système adopté par le Brésil, les États-Unis et la France ;

2° Par la durée du brevet étranger obtenu pour le terme le plus long : ce système est celui de la Belgique et de l'Italie ;

3° Par un terme de protection fixe, plus court que celui accordé pour les brevets nationaux : c'est le système de l'Espagne (10 ans au lieu de 15), du Guatemala (8 ans au lieu de 10) et du Portugal (5 ans au lieu de 15).

D'après les systèmes mentionnés sous les chiffres 1 et 2, la durée des brevets d'importation est limitée par la durée normale d'un brevet précédent. Mais dans plusieurs pays, notamment en France, les brevets d'importation tombent en même temps que le brevet étranger pris antérieurement, quelle que soit la cause de déchéance qui ait

frappé ce dernier. Ailleurs, le délai pour la mise en exploitation est beaucoup plus court pour les brevets d'importation que pour les brevets ordinaires.

On voit par ce qui précède l'immense différence qui sépare les deux espèces de brevets, et combien il importe de savoir si les brevets demandés pendant les délais établis par l'article 4 de la Convention sont, ou non, des brevets d'importation.

Considéré dans son esprit, l'article 4 signifie que toutes les demandes de brevets qui sont déposées dans les divers pays de l'Union dans un délai de six mois à partir de la date de la première demande, doivent être considérées comme ayant été déposées à la susdite date. C'est pourquoi les dispositions légales de plusieurs pays, d'après lesquelles la nouveauté absolue de l'invention est une des conditions de sa brevetabilité, ont pu être maintenues sans changement lors de l'accession de ces pays à la Convention internationale. Cette manière de voir est confirmée par la teneur des lois qui ont été rédigées après la Convention du 20 mars 1883, et en vue de concorder avec elle. Ainsi, les lois de la Suède et de la Norvège stipulent qu'une demande de brevet faite dans les délais prescrits sera réputée avoir été faite à la date de la première demande, et la loi anglaise dispose que le brevet résultant d'une telle demande portera la date de la demande déposée dans l'État étranger.

Si donc le dépôt de la demande est réputé opéré dans tous les États de l'Union au moment même où la première demande est effectuée chez l'un d'entre eux, il n'y a pas d'antériorité, et chaque État doit délivrer le brevet dont il s'agit comme si c'était à lui que la première demande avait été adressée.

D'autre part, l'article 2 de la Convention établit comme règle générale que les ressortissants de chacun des États contractants jouissent du traitement national dans tous les autres États de l'Union. Ces derniers forment donc une grande confédération, dont les diverses parties ne sauraient se considérer réciproquement comme pays étrangers en matière de propriété industrielle, et l'on peut en conclure que les brevets délivrés par eux à leurs ressortissants réciproques, dans les délais établis à l'article 4, doivent être des brevets nationaux et non des brevets d'importation.

Pour éviter la cause de déchéance provenant de l'expiration de la durée de protection normale des brevets antérieurs, les personnes au fait des différentes législations doivent actuellement déposer leur première demande dans le pays où la durée de protection est la plus longue, et finir par le pays où cette durée est la plus courte. De cette manière chacun des brevets arrive à son terme légal sans être abrégé par l'expiration des brevets antérieurs. Mais ce mode de procéder ne met pas le breveté à l'abri des autres causes de déchéance. Ainsi, il suffit qu'il oublie d'acquitter une annuité dans le pays où il a pris son premier brevet, pour que ce dernier tombe en déchéance dans ce pays-là, entraînant avec lui tous les brevets demandés postérieurement. De même, si un inventeur breveté successivement dans trois pays ne peut exploiter avantageusement sa découverte que dans celui où il a obtenu le brevet le plus récent, il se voit forcé de maintenir les deux premiers brevets, avec l'exploitation ruineuse qui s'y rattache, pour ne pas perdre la protection dans le pays où il travaille avec bénéfice.

Il semble contraire à l'esprit de la Convention que, pour jouir du maximum de protection dans chaque pays, les inventeurs doivent renoncer à déposer en premier lieu leur demande de brevet au pays de leur domicile, pour échelonner savamment leurs dépôts dans les différents pays de l'Union d'après la durée de protection qui y est accordée.

Jusqu'ici les tribunaux n'ont pas eu à trancher la question qui vient d'être traitée. Mais c'est une question qui se posera tôt ou tard et qui doit être résolue dans tous les pays de la même manière, vu l'importance des intérêts qui s'y rattachent. Pour cette raison, l'Administration espagnole et le Bureau international croient que la Conférence de Madrid ferait une œuvre utile en donnant une interprétation de l'article 4 de la Convention, au point de vue spécial des brevets demandés dans les pays de l'Union pendant les délais de priorité.

L'addition proposée est conforme au vœu adopté par le Congrès international de 1878, sur la proposition de spécialistes distingués, parmi lesquels se trouvaient les représentants officiels de trois Gouvernements (compte rendu sténographique, page 418). Le Congrès qui vient d'avoir lieu à Paris du 3^e au 10 août dernier a émis un vœu semblable. En introduisant cette disposition dans le Protocole, la Conférence rendra un service signalé aux inventeurs des États contractants, et augmentera notablement l'intérêt qu'ont les États non contractants à se joindre à l'Union, deux résultats aussi désirables l'un que l'autre.

Le chiffre 4 du projet de Protocole est la reproduction de l'article additionnel à l'article 5 de la Convention, qui avait été adopté par la Conférence de Rome. Les chiffres 5 à 9 sont empruntés au Règlement d'exécution élaboré par la même Conférence.

10.—La Conférence de Rome avait décidé que les colonies ou possessions étrangères qui devaient être considérées comme appartenant à l'Union par le seul fait de l'accèsion de la métropole, seraient énumérées dans le texte même du Règlement d'exécution. Il semble plus pratique de ne pas dresser une liste de ce genre, qui est destinée à s'accroître, dans un acte officiel devant avoir une certaine durée.

11.—Il est équitable que les grandes colonies ou possessions étrangères des États contractants qui accèdent à la Convention internationale aient voix délibérative dans les Conférences de délégués de l'Union. D'autre part, on ne saurait admettre que l'équilibre entre les divers pays pût être déplacé au profit de l'un d'entre eux, par le fait qu'un grand nombre de ses colonies adhèreraient à la Convention. Les autres Unions internationales délibèrent sur chaque cas spécial, et accordent une voix à une seule colonie ou à tout un groupe de colonies, suivant les circonstances. Cette manière de faire paraît convenable à tous égards. Il est naturel que la discussion des questions de cette nature ait lieu au début des Conférences, afin que les délégués des colonies en question puissent prendre part à toutes leurs délibérations ultérieures.

Les chiffres 12 à 15 sont reproduits d'après le Règlement de Rome, sauf une modification de pure forme à la fin de l'article 13.

16.—Les indications énumérées sous chiffre 15 sont les seules que les Administrations de l'Union soient tenues de fournir pour la statistique générale de la propriété industrielle. En dehors de ces quelques données, il serait pourtant utile que le Bureau international pût tenter de rassembler des renseignements statistiques sur des questions spéciales intéressant la propriété industrielle, comme par exemple sur la durée moyenne des brevets dans chaque pays, sur le nombre de brevets qui atteignent la 2^e, 3^e, 4^e année, etc. Mais comme tous les États ne seront pas à même de fournir ces indications, ces dernières seront facultatives.

17.—Les renseignements que le Bureau international avait à fournir aux Administrations de l'Union et aux particuliers, aux termes du Règlement de Rome, étaient limités aux brevets et aux marques. Cela s'explique par le fait que, d'après les propositions soumises à la Conférence de Rome, le Bureau international aurait dû recevoir communication de tous les brevets demandés et délivrés, et de toutes les marques enregistrées dans toute l'Union : muni de données spéciales sur ces deux branches de la propriété industrielle, le Bureau ne devait être tenu de donner des renseignements que sur ces deux branches-là. Mais, comme les propositions dont il s'agit ont été repoussées par la Conférence, le Bureau international peut fournir des renseignements sur les dessins ou modèles industriels aussi bien que sur les brevets et les marques, et il n'y a plus lieu de limiter le champ des renseignements qui peuvent lui être demandés.

18.—Le seul changement apporté au texte de Rome, consiste dans l'adjonction des États-Unis au nombre des États contractants qui n'ont pas le franc pour unité monétaire, et dans l'élimination du Salvador et de la République Dominicaine, qui ont cessé de faire partie de l'Union.

Le texte du chiffre 19 n'a pas été modifié.

Le chiffre 20 consiste en une formule de clôture qui n'exige aucune explication.

MEMORANDUM BY MEMBERS OF DEPARTMENTAL COMMITTEE.

The following observations are submitted upon the propositions for the Madrid Conference which have been prepared by the Spanish Government and the International Office.

The propositions practically amount to this:—

1. The British proposed addition to Article X. (against false indications of origin) to be transformed into a separate convention to be signed only by those States which are willing to carry it into effect by law.
2. The Belgian proposed second addition to Article X. to be negatived entirely.
3. The Règlement to remain practically as agreed to at Rome, but with the important addition of the French proposed addition to Article V., relating to the working of patents.

This Règlement, if accepted, would be binding on all parties to the Union.

Taking these proposals as a whole, we consider that they offer a reasonable opportunity for a consensus of opinion on the part of the contracting States.

The main point for Great Britain to consider is whether it is worth while to accept the French proposal respecting patents, as a condition binding the whole Union, on the faith that a sufficient number of States will sign the separate Convention respecting false marking.

The effect of the French proposal respecting patents, if it has any effect at all, would probably be in some degree prejudicial to British interests; but the effect of the separate Convention respecting false marking would be in the highest degree advantageous if signed by a sufficient number of commercial States, and would apparently far outweigh any possible disadvantage which might arise from the French proposal. (See Report of Baron de Worms' Committee.)

The wording of the separate Convention seems to be on the whole acceptable, save that, in the first article, the word "indiqué" might be substituted for the word "mentionné" to cover indirect indications of origin which might be made without the actual mention of the name of any place.

There seems to be no objection to the Règlement, which is practically the same as that agreed to at Rome, save as regards the incorporation of the French proposal, and the proposed adoption of the English practice as concerns the independent duration of patents.

It is very desirable that no chance should be lost of obtaining support for the British proposal against false marking, and, on this ground, we venture to suggest that the reply to the Spanish Government might be to the following effect:—

"Her Majesty's Government are on the whole disposed to accept the proposals, but, before absolutely replying in the affirmative, would be glad to have some information as to how many States would sign the separate convention if the proposals are accepted *en bloc*.

"Her Majesty's Government suggest for consideration that, instead of flatly negativing the Belgian proposed addition to Article X., it might be possible to insert it in the separate convention, but with an addition to the effect that goods imported with consent under such circumstances must bear upon them a distinct indication of the place or country of origin." (See Report of Baron de Worms' Committee.)

"Her Majesty's Government suggest the substitution of the word 'indiqué' for the word 'mentionné' in Article I. of the separate convention for the reason shown above."

October 24, 1889.

(Initialed)	H. G. B.
(")	H. R. L.
(")	H. H.

BOARD OF TRADE to FOREIGN OFFICE.

SIR,

November 6, 1889.

REFERRING to previous correspondence and to the report, copy enclosed, of the Departmental Committee of this Board and the Foreign Office, touching the questions to be discussed at the next International Conference at Madrid in relation to the protection of industrial property, I am now directed by the Board of Trade to transmit

herewith, to be laid before Lord Salisbury, a copy of a memorandum that has been drawn up by the Departmental Committee on the proposals very recently put forward by the Spanish Government in view of the Madrid meeting, a copy of which proposals and the circular letter relative thereto from the Berne International Office are also enclosed.

I am to state, for the information of Lord Salisbury, that the Board of Trade concur with the Committee as to the course which should be adopted in the circumstances, and they will be glad if his Lordship can see his way to cause the necessary representations and inquiries to be made on the part of Her Majesty's Government in the sense indicated in the memorandum of the Committee.

The Under Secretary of State,
Foreign Office.

I am, &c.
(Signed) COURTENAY BOYLE.

No. 10.

FOREIGN OFFICE to BOARD OF TRADE.

SIR,

Foreign Office, November 13, 1889.

WITH reference to your letter of the 6th instant, I am directed by the Marquis of Salisbury to transmit to you a draft of the instructions which his Lordship proposes to address to Her Majesty's Ambassador at Madrid respecting the proposed bases of the Conference of the Union for the Protection of Industrial Property; and I am to request that his Lordship may be informed as soon as convenient whether the Board of Trade concur therein.

I am to request that another copy of the Spanish propositions may be supplied for transmission to Sir Clare Ford.

The Secretary to the Board of Trade.

I am, &c.
(Signed) T. H. SANDERSON.

Enclosure 1.

(Copy.)

SIR,

Foreign Office, November 19, 1889.

I TRANSMIT to your Excellency herewith a copy of the propositions submitted on behalf of the Spanish Government and of the International Office as the basis of the Conference of the Union for the Protection of Industrial Property which is to take place next year at Madrid.

Her Majesty's Government have carefully considered these propositions, and I have now to request that your Excellency will communicate to the Spanish Government a copy of the enclosed memorandum containing observations thereon.

I am, &c.

His Excellency the Right Hon. Sir Clare Ford, G.C.B.

Enclosure 2.

INDUSTRIAL PROPERTY.

MEMORANDUM for communication to the Spanish Government.

Her Majesty's Government have carefully considered the propositions submitted on behalf of the Spanish Government and of the International Office, as the basis of the Conference of the Union for the Protection of Industrial Property, which is to be held next year at Madrid. They are, on the whole, disposed to view these propositions favourably, as apparently affording a reasonable prospect that the contracting States may come to an agreement upon the questions which have been left unsettled since the last Conference at Rome.

Before they are in a position, however, to express a definitive assent, Her Majesty's Government desire to offer the following observations, and to obtain further information on certain points mentioned in them.

It appears that the arrangement now suggested is to the effect—

1. That the English proposal at the Roman Conference, viz., the additional article to Article X., against false indications of origin, shall be transferred into a separate Convention, which will only be signed by those States who are willing to give effect thereto by law.

2. That the French proposal with regard to Article V., whereby each party to the Union would be at liberty to interpret for itself the meaning to be attached to the word "exploiter" as concerns patents, shall be transferred to the Règlement, which, if accepted, would be binding on all States of the Union as an interpretation of the original Convention of 1883.
3. That the Belgian proposed addition to Article X., respecting goods manufactured with consent, shall be omitted entirely.

Her Majesty's Government consider that no advantage would be secured to British interests by the adoption alone of the French proposal, but as they attach great importance to the acceptance of their own proposal against false indications of origin, they would be disposed to accept the French proposal respecting patents as a condition binding the whole Union, provided that a sufficient number of important States expressed their willingness to sign and carry into effect the separate Convention now suggested.

Her Majesty's Government would, therefore, be much obliged if the Spanish Government would ascertain which of the States of the Union are prepared to sign the separate Convention.

It may here be observed that the "Merchandise Marks Act," passed in England in 1887, would enable Her Majesty's Government to give full effect to this Convention without further legislation.

With regard to the third point, viz., the Belgian proposed addition to Article X., Her Majesty's Government would desire, if possible, to adopt some course of a more conciliatory nature than the unconditional omission of this proposal.

They would, therefore, suggest for consideration that it might possibly be inserted in the separate Convention, but with an addition to the effect, "that goods imported with consent under such circumstances must bear upon them a distinct indication of the place or country of origin."

It is believed that this addition would remove the objections to the original proposal which have been expressed by the Spanish and other Governments. If, however, this should not be the case, Her Majesty's Government would not wish to press their suggestion on this point.

As a subsidiary matter of pure form, Her Majesty's Government desire to point out that the word "indiqué" might apparently be substituted with advantage for the word "mentionné" in the first article of the separate convention, to cover indirect indications of origin which might be made without the actual mention of the name of any place.

Her Majesty's Government are extremely anxious to promote by any means in their power a general agreement upon these questions, and they appreciate highly the able and conciliatory proposals which the Spanish Government have brought forward with that object.

They would be pleased to learn, as soon as may be convenient, the views which may be expressed by the various Powers in regard to the signature of the separate Convention.

Subject to the foregoing observations, Her Majesty's Government do not perceive any objection to the Règlement as now proposed.

No. 11.

BOARD OF TRADE to FOREIGN OFFICE.

SIR,

November 18, 1889.

I AM directed by the Board of Trade to acknowledge the receipt of your letter of the 13th instant enclosing a draft of instructions which Lord Salisbury proposes to address to Her Majesty's Ambassador at Madrid respecting the proposed bases of the approaching Conference of the International Union for the Protection of Industrial Property, and in reply to state, for the information of his Lordship, that the Board of Trade concur in the course proposed to be adopted and the terms of the draft.

Another copy of the propositions of the Spanish Government and the International Bureau is enclosed herewith.

I am, &c.

The Under Secretary of State, (Signed) **COURTENAY BOYLE.**
Foreign Office.

COMMUNICATED BY THE INTERNATIONAL OFFICE AT BERNE.

PROPOSITIONS SOUMISES A LA CONFÉRENCE DE MADRID PAR
L'ADMINISTRATION DES ETATS-UNIS.

Amendements à la Convention internationale du 20 Mars 1883.

ARTICLE 4.—Insérer dans la première phrase du paragraphe 3, après les mots “ mentionnés ci-dessus,” les mots suivants: “ partiront de la publication officielle de la “ description de l'invention, ou de celle du dessin, du modèle ou de la marque, “ et . . . ”

Le paragraphe entier aurait donc la teneur suivante :

“ Les délais de priorité mentionnés ci-dessus partiront de la publication officielle de la description de l'invention, ou de celle du dessin, du modèle ou de la marque, et seront de six mois pour les brevets d'invention, et de trois mois pour les dessins ou modèles industriels ainsi que pour les marques de fabrique ou de commerce. Ils seront augmentés d'un mois pour les pays d'outre-mer.”

Cet amendement a pour but de rendre la Convention réellement avantageuse pour les inventeurs américains qui veulent faire protéger leurs inventions dans d'autres États de l'Union. On n'ignore pas que, dans sa forme actuelle, la Convention est sans valeur pour les Américains, parce que les délais de priorité, qui ont pour point de départ le dépôt de la demande dans le pays d'origine, expirent souvent (presque toujours, en réalité) avant la délivrance du brevet américain. Par le fait de l'expiration des délais de priorité, l'inventeur risque donc de perdre, pendant que sa demande de brevet est encore en suspens, les droits qu'il tient de la Convention; ou bien, s'il cherche à profiter de ses droits en déposant sa demande à l'étranger pendant lesdits délais, il risque que le brevet étranger soit délivré avant le brevet américain. Or cela l'expose à deux dangers. Le premier est que la durée du brevet national soit limitée par celle du brevet étranger; le second, que son invention soit publiée pendant qu'elle est encore tenue secrète par le Bureau des brevets des États-Unis. La législation intérieure peut remédier au premier de ces inconvénients; mais aucune disposition législative ne saurait prévenir les conséquences fâcheuses pouvant résulter, pour l'auteur d'une invention importante, de la publication prématurée de cette dernière. C'est précisément cet inconvénient qui a motivé la conclusion, entre l'Allemagne et l'Autriche, de la convention mentionnée par l'un des délégués autrichiens à la Conférence de 1880; mais la chose est encore beaucoup plus grave aux États-Unis, à cause des procédures d'*interference* employées pour déterminer la priorité entre deux déposants revendiquant la même invention.

L'amendement proposé adapte la Convention au système de brevets en vigueur aux États-Unis, et l'on ne voit rien qui puisse empêcher les autres États de l'accepter.

ARTICLE 9.—Donner à cet article la teneur suivante :

“ Aucun produit portant illicitement une marque de fabrique ou de commerce, ou un nom commercial, ayant droit à la protection légale dans un des États de l'Union, ne pourra être admis à l'importation par la douane de cet État sans le consentement du propriétaire légitime de cette marque de fabrique ou de commerce, ou de ce nom commercial.

“ La protection dont il s'agit dans le présent article sera accordée, conformément à la législation intérieure de chaque État, de la manière établie par la loi pour la protection des nationaux, et à la requête soit due ministère public, soit de la partie intéressée.”

Les raisons à invoquer à l'appui de l'amendement de l'article 9 sont de même nature que celles exposées au sujet de l'article 4: elles ont pour but de rendre la Convention acceptable pour les États-Unis. L'esprit américain répugne absolument à l'idée de saisir des marchandises pour des délits du genre de ceux qui sont visés par l'article 9. L'amendement proposé reproduit en substance les termes du statut des États-Unis (Sec. 2496, R. S.), et marque probablement la limite jusqu'à laquelle la législation du Congrès pourrait aller dans cette direction. Il paraît suffisant, au point de vue de la Convention, que chacun des États contractants s'engage à réprimer les fraudes de cette nature par les moyens admis dans sa législation constitutionnelle, et tels qu'il les emploie pour la protection de ses propres citoyens. D'après son esprit, la Convention devrait avoir un caractère plus souple; chaque pays devrait pouvoir adopter ses dispositions, et celles-ci devraient être formulées de telle manière que, pour s'acquitter des obligations que leur impose l'Union, les gouvernements n'eussent pas à outrepasser leurs pouvoirs constitutionnels et à froisser l'opinion publique, sur laquelle ces pouvoirs reposent.

Amendement au Projet de Protocole déterminant l'interprétation et l'application de la Convention du 20 Mars 1883.

Remplacer le paragraphe 3 du projet de Protocole par la disposition suivante :

“ Le titulaire d'un brevet qui exploite son invention dans un des États de l'Union ne pourra être déclaré déchu de ses droits dans les autres pour défaut d'exploitation.”

L'article 4 du projet de Protocole se rapporte à une disposition qui se trouve dans diverses lois sur les brevets, mais qui n'existe pas dans la législation des États-Unis. Dans ce pays, un breveté n'est nullement tenu d'exploiter son brevet. Il a le droit de l'exploiter, et possède la jouissance exclusive de tous les avantages pouvant résulter pour lui de cette exploitation ; mais s'il aime mieux ne pas faire usage du privilège que la loi lui confère, cela ne regarde que lui seul. La loi ne le frappe d'aucune peine, et le brevet ne tombe pas en déchéance. Le breveté a satisfait à toutes les obligations qui lui sont imposées par la loi quand il a acquitté les taxes légales et qu'il a fait connaître son invention d'une manière assez complète pour que les personnes du métier puissent la mettre en pratique, ce qu'elles sont libres de faire après l'expiration du brevet. La divulgation du brevet, l'avantage résultant pour la société du progrès que l'invention brevetée réalise dans l'industrie, et l'accroissement que celle-ci apporte aux connaissances humaines, sont l'équivalent payé à l'État pour la protection par lui accordée au breveté sous la forme d'un monopole de durée limitée ; nul n'est tenu de faire plus que cela. Aux États-Unis, le propriétaire d'un brevet peut, à son choix, fabriquer l'objet breveté et le mettre en vente sur les marchés américains, ou s'abstenir complètement de fabriquer.

On peut admettre que la non-exploitation complète d'une invention est une chose rare. Si elle se produit, on peut en conclure que l'invention n'est pas profitable au point de vue commercial ; mais, en général, ceux qui prennent des brevets dans plus d'un pays le font parce qu'ils reconnaissent à leur invention une valeur commerciale réelle. Il semble injuste, et contraire à l'esprit libéral qui anime la Convention, que pour maintenir l'existence d'un brevet, on exige, on l'ou autorise les États contractants à exiger du breveté la fabrication effective des objets brevetés dans le pays où le brevet a été délivré.

Pour les raisons qui viennent d'être indiquées, les États-Unis,—sans vouloir proposer à la Conférence d'adopter en cette matière leur système, qui est bien plus libéral, mais admettant que personne ne fait les frais d'un brevet dans un pays sans avoir l'intention de profiter du privilège qui consiste dans l'usage public et dans la vente de l'objet inventé,—se prononcent contre la disposition proposée, et désirent qu'on la remplace par le texte proposé à la Conférence de Rome par le délégué de Belgique.

Bien qu'elle n'ait pas obtenu l'approbation de la Conférence de Rome, cette proposition paraît plus en harmonie avec l'esprit de la Convention que la proposition qui a été adoptée, et qui est reproduite dans le projet de Protocole.

MODIFICATIONS AU PROJET D'ARRANGEMENT CONCERNANT LES FAUSSES INDICATIONS DE PROVENANCE SUR LES MARCHANDISES PROPOSÉES PAR L'ADMINISTRATION BRITANNIQUE ET L'ADMINISTRATION PORTUGAISE.

Projet de l'Administration Espagnole et du Bureau international.

ARTICLE 1^{er}, ALINEA 1.—Tout produit portant *illicitement* une fausse indication de provenance, dans laquelle un des États contractants, ou un lieu situé dans l'un d'entre eux, serait, directement ou indirectement, *mentionné* comme pays ou comme lieu d'origine, *pourra être saisi* à l'importation dans chacun desdits États.

Proposition de l'Administration Britannique.

Remplacer le mot *mentionné* par le mot *indiqué*.

Propositions de l'Administration Portugaise.

Supprimer le mot *illicitement*. Remplacer les mots *pourra être saisi* par les mots *sera saisi*.

PROPOSITIONS SOUMISES À LA CONFÉRENCE DE MADRID L'ADMINISTRATION SUISSE CONCERNANT :—

- I. L'enregistrement international des Marques de Fabrique ou de Commerce ;
- II. La dotation du Bureau international ;
- III. Des Amendements et Adjonctions au Projet de Protocole déterminant l'interprétation et l'application de la Convention du 20 Mars 1883.

I.

PROJET d'arrangement concernant l'enregistrement international des Marques de Fabrique ou de Commerce conclu entre

(Énumération des parties contractantes.)

Les soussignés Plénipotentiaires des États ci-dessus énumérés.

Vu l'article 14 de la Convention internationale du 20 Mars 1883 pour la protection de la propriété industrielle.

Ont, d'un commun accord et sous réserve de ratification, arrêté l'Arrangement suivant :

ARTICLE PREMIER.

Les sujets ou citoyens de chacun des États contractants pourront s'assurer, dans tous les autres États, la protection de leurs marques de fabrique ou de commerce régulièrement déposées dans le pays d'origine, moyennant le dépôt desdites marques au Bureau international, à Berne, fait par l'entremise de l'Administration dudit pays d'origine.

ARTICLE 2.

Sont assimilés aux sujets ou citoyens des États contractants les sujets ou citoyens des États n'ayant pas adhéré au présent Arrangement qui ont leur principal établissement industriel ou commercial sur le territoire d'un des États contractants.

ARTICLE 3.

Le Bureau international enregistrera immédiatement les marques déposées conformément à l'article 1^{er}. Il notifiera cet enregistrement aux États contractants et publiera les marques enregistrées dans un supplément à son journal.

En vue de la publicité à donner dans les divers États aux marques ainsi enregistrées, chaque Administration recevra du Bureau international le nombre d'exemplaires de la susdite publication qu'il lui plaira de demander.

ARTICLE 4.

La protection sera assurée sur tout le territoire des États contractants à partir de l'enregistrement ainsi fait au Bureau international, comme si la marque avait été directement déposée dans les divers pays. Sont réservés les droits que les tiers auraient pu acquérir avant l'arrivée du journal dans leur pays, ainsi que ceux qui résultent de l'article 4 de la Convention du 20 Mars 1883.

ARTICLE 5.

Les Administrations auxquelles le Bureau international notifiera l'enregistrement d'une marque auront le droit de déclarer que la protection ne peut être accordée sur leur territoire à la marque en question, soit parce que la marque n'est pas nouvelle, soit parce qu'elle est contraire à l'ordre public ou à la morale.

Ce droit devra être exercé dans l'année de la notification prévue par l'article 3.

Ladite déclaration, ainsi notifiée au Bureau international, sera par lui transmise sans délai à l'Administration du pays d'origine et au propriétaire de la marque.—L'intéressé aura les mêmes moyens de recours que si la marque avait été par lui directement déposée dans le pays où la protection est refusée. S'il triomphe, la protection lui aura été assurée par le fait même de l'enregistrement international.

ARTICLE 6.

La protection résultant de l'enregistrement au Bureau international durera 15 ans à partir de cet enregistrement, mais ne pourra être invoquée en faveur d'une marque qui ne jouirait plus de la protection légale dans le pays d'origine.

ARTICLE 7.

L'enregistrement pourra toujours être renouvelé suivant les prescriptions des articles 1 et 3.

Six mois avant l'expiration du terme de protection, le Bureau international donnera un avis officieux à l'Administration du pays d'origine et au propriétaire de la marque.

ARTICLE 8.

L'Administration du pays d'origine fixera à son gré et percevra à son profit le montant de la taxe à payer par le propriétaire de la marque pour l'enregistrement international.

Les frais communs nécessités par l'exécution du présent arrangement seront répartis annuellement entre les États contractants, proportionnellement au nombre des marques déposées au Bureau international par chacun des États.

ARTICLE 9.

L'Administration du pays d'origine notifiera au Bureau international les radiations, renonciations, transmissions et autres changements qui se produiront dans la propriété de la marque.

Le Bureau international enregistra ces changements, les notifiera aux Administrations contractantes et les publiera aussitôt dans son journal.

ARTICLE 10.

Les Administrations régleront d'un commun accord les détails relatifs à l'exécution du présent Arrangement.

ARTICLE 11.

Les États de l'Union pour la protection de la propriété industrielle qui n'ont pas pris part au présent Arrangement seront admis à y adhérer sur leur demande et dans la forme prescrite par l'article 16 de la Convention du 20 Mars 1883 pour la protection de la propriété industrielle.

Dès que le Bureau international sera informé qu'un État a adhéré au présent Arrangement, il adressera à l'Administration de cet État, conformément à l'article 3, une notification collective des marques qui, à ce moment, jouissent de la protection internationale.

Cette notification assurera, par elle-même, auxdites marques la protection sur le territoire de l'État adhérent et fera courir le délai d'un an pendant lequel l'Administration intéressée peut faire la déclaration prévue par l'article 5.

ARTICLE 12.

Le présent Arrangement entrera en vigueur trois mois après l'échange des ratifications, qui aura lieu a aussitôt que faire se pourra.

Si, dans le délai d'un an, l'échange des ratifications n'a pas pu avoir lieu entre tous les États contractants, l'Arrangement produira effet à l'égard de ceux d'entre eux qui l'auront ratifié à ce moment.

En foi de quoi, les Plénipotentiaires des États ci-dessus énumérés ont signé le présent Arrangement à Madrid, le mil huit cent quatre-vingt-dix.

PROJET DE RÈGLEMENT pour l'exécution de l'Arrangement concernant l'enregistrement international des Marques de Fabrique ou de Commerce conclu entre

(Énumération des parties contractantes.)

Les soussignés, vu l'article 10 de l'Arrangement concernant l'enregistrement international des marques de fabrique ou de commerce conclu à Madrid le 1890, ont, au nom de leurs Administrations respectives, arrêté d'un commun accord les mesures suivantes pour assurer l'exécution dudit Arrangement.

ARTICLE PREMIER.

Toute demande tendant à obtenir l'enregistrement international d'une marque de fabrique ou de commerce en vertu de l'Arrangement du 1890, devra être adressée par le propriétaire de la marque à l'Administration du pays d'origine en la forme que cette dernière pourra prescrire.

Chaque Administration fixera à son gré et percevra à son profit le montant de la taxe à payer par le propriétaire de la marque pour l'enregistrement international.

ARTICLE 2.

Après avoir constaté que la marque est régulièrement enregistrée, l'Administration du pays d'origine adressera au Bureau international de la propriété industrielle, à Berne :

A. Une demande d'enregistrement, en double exemplaire, portant une représentation typographique de la marque et indiquant :

- 1° Le nom du propriétaire de la marque ;
- 2° Son adresse ;
- 3° Les produits ou marchandises auxquels la marque est appliquée ;
- 4° La date de l'enregistrement dans le pays d'origine ;
- 5° Le numéro d'ordre de la marque dans le pays d'origine.

B. Un cliché de la marque pour la reproduction typographique de cette dernière dans la publication qui en sera faite par le Bureau international. Ce cliché doit reproduire exactement la marque, de manière que tous les détails en ressortent visiblement ; il ne doit pas avoir une superficie moindre de 15 millimètres, ni supérieure à 10 centimètres, dans chaque direction. L'épaisseur exacte du cliché doit être de 24 millimètres, correspondant à la hauteur des caractères d'imprimerie. — Ce cliché sera conservé au Bureau international.

La demande d'enregistrement sera rédigée d'après la formule annexée au présent Règlement, ou d'après tout autre formule que les Administrations des États contractants pourraient adopter ultérieurement d'un commun accord.

Le Bureau international remettra aux Administrations les formulaires nécessaires.

ARTICLE 3.

Le Bureau international procédera sans retard à l'inscription de la marque dans un registre destiné à cet effet.

Ce registre contiendra les indications suivantes :

- 1° La date de l'enregistrement au Bureau international ;
- 2° La date de la notification aux Administrations contractantes ;
- 3° Le numéro d'ordre de la marque ;
- 4° Le nom du propriétaire de la marque ;
- 5° Son adresse ;
- 6° Les produits ou marchandises auxquels la marque est appliquée ;
- 7° Le pays d'origine de la marque ;
- 8° La date de l'enregistrement dans le pays d'origine ;
- 9° Le numéro d'ordre de la marque dans le pays d'origine ;
- 10° Les mentions relatives à la radiation ou à la transmission de la marque.

ARTICLE 4.

L'inscription une fois faite dans le registre, le Bureau international certifiera sur les deux exemplaires de la demande que l'enregistrement a eu lieu, et les revêtira tous deux de sa signature et de son timbre. Un de ces exemplaires restera entre les mains du Bureau ; l'autre sera renvoyé à l'Administration du pays d'origine.

En outre, le Bureau international notifiera aux Administrations l'enregistrement opéré, en envoyant à chacune d'elles une reproduction typographique de la marque et en leur indiquant :

- 1° La date de l'enregistrement au Bureau international ;
- 2° Le numéro d'ordre de la marque ;
- 3° Le nom et l'adresse du déposant ;
- 4° Les produits ou marchandises auxquels la marque est appliquée ;
- 5° Le pays d'origine de la marque, ainsi que sa date d'enregistrement et son numéro d'ordre dans ledit pays.

ARTICLE 5.

Le Bureau international pourvoira ensuite à la publication de la marque, qui aura lieu dans un supplément de son journal et qui consistera dans la reproduction de la marque, accompagnée des mêmes indications que celles contenues dans la notification adressée aux Administrations (article 4, 2° alinéa).

Au commencement de chaque année, le Bureau international fera paraître une table alphabétique des publications faites dans le cours de l'année précédente.

ARTICLE 6.

Dans l'année de la notification, prévue par l'article 4, les Administrations pourront déclarer au Bureau international que la protection ne peut être accordée sur leur territoire à la marque en question, soit parce que la marque n'est pas nouvelle, soit parce qu'elle est contraire à l'ordre public ou à la morale.

Ladite déclaration, ainsi notifiée au Bureau international, sera par lui transmise sans délai à l'Administration du pays d'origine et au propriétaire de la marque.

ARTICLE 7.

Les Administrations devront notifier au Bureau international les radiations, renonciations, transmissions et autres changements qui se produiront dans la propriété des marques dont l'enregistrement international aura été opéré par leur entremise.

Ces changements seront consignés dans le registre du Bureau international, qui les notifiera à son tour aux Administrations contractantes et les publiera dans son journal.

ARTICLE 8.

Six mois avant l'expiration du terme de protection de quinze ans, le Bureau international donnera un avis officiel à l'Administration du pays d'origine et au propriétaire de la marque.

Les formalités à remplir pour le renouvellement de l'enregistrement international seront les mêmes que s'il s'agissait d'un enregistrement nouveau, sauf qu'il ne sera plus nécessaire d'envoyer de cliché.

ARTICLE 9.

Au commencement de chaque année, le Bureau international établira un compte des frais de toute nature qui lui auront été occasionnés pendant l'année précédente par l'enregistrement international des marques, et fixera la part contributive incombant aux divers États contractants proportionnellement au nombre des marques déposées par chacun d'eux.

ARTICLE 10.

La notification collective prescrite par l'article 11 de l'Arrangement contiendra les mêmes indications que la notification prévue par l'article 4, alinéa 2. du présent Règlement.

ARTICLE 11.

Le présent Règlement sera exécutoire à partir du jour de la mise en vigueur de l'Arrangement du 1890, et aura la même durée que lui.

Fait à Madrid, le 1890.

ENREGISTREMENT INTERNATIONAL DES MARQUES DE FABRIQUE OU DE COMMERCE.

Pays d'origine de la marque :

Place où la marque doit être
collée ou apposée.

- 1° Nom } du
2° Profession } propriétaire {
3° Adresse } de la
marque {
4° Produits ou marchandises }
auxquels }
la marque est appliquée : }
5° Date d'enregistrement } de la marque {
dans le }
6° Numéro d'ordre } pays d'origine {

L'Administration soussignée certifie que la marque ci-dessus est régulièrement déposée en _____, et que les indications y relatives, sous chiffres 1 à 6, sont conformes au contenu du registre national des marques de fabrique ou de commerce.

Elle prie le Bureau international de la propriété industrielle, à Berne, d'inscrire cette marque dans le registre international.

_____ le _____ 189 _____



La marque ci-dessus a été inscrite dans le registre international sous le numéro _____, à la date du _____ 189 _____.



BUREAU INTERNATIONAL
DE LA PROPRIÉTÉ INDUSTRIELLE :

Avis : Pour être complète, une demande d'enregistrement doit comprendre :

1° Deux exemplaires du présent formulaire dûment remplis ;

2° Un cliché de la marque. (Dimensions : minimum 15 mm, maximum 10 cm, dans chaque direction ; épaisseur 24 mm.)

ENREGISTREMENT INTERNATIONAL DES MARQUES DE FABRIQUE OU DE COMMERCE.

EXPOSÉ DES MOTIFS.

L'Administration suisse avait présenté à la Conférence de Rome un projet d'Arrangement concernant l'enregistrement international des marques de fabrique ou de commerce, qui fut soutenu par la Délégation italienne sous réserve de quelques modifications. On reconnut généralement que ce projet était conforme à l'esprit de la Convention internationale du 20 Mars 1883 et que son adoption constituerait un progrès ; mais on lui reprocha de priver les États contractants des recettes résultant de l'enregistrement des marques de fabrique et de ne pas tenir suffisamment compte des législations intérieures, particulièrement de celles des pays où la protection légale n'est accordée qu'après un examen préalable de la marque. Un seul Délégué exprima l'opinion que le projet en question était en contradiction avec la Convention, dont l'article 2 subordonne la protection à l'accomplissement des formalités et des conditions imposées aux nationaux par la législation intérieure de chaque État. On faisait aussi remarquer que le projet, connu depuis peu, n'avait pas encore pu être examiné avec le soin nécessaire.

L'opinion générale était qu'on se trouvait en présence d'une question fort importante, mais pas encore assez mûre pour pouvoir être résolue. Elle a été exprimée par la Conférence dans la résolution suivante :

“La Conférence, considérant que l'Arrangement proposé par la Suisse et amendé par l'Italie mérite une étude approfondie de la part des différents États de l'Union, le renvoie à la prochaine Conférence.”

Se conformant à cette décision, l'Administration suisse se permet de soumettre aux États contractants un nouveau projet d'Arrangement poursuivant le même but que le précédent, mais remanié de manière à tenir compte des critiques formulées à Rome. Avant d'aborder l'examen de ce projet, elle tient toutefois à réfuter l'objection d'après laquelle l'article 2 de la Convention interdirait à un groupe d'États contractants de s'entendre pour protéger réciproquement les marques de fabrique de leurs ressortissants respectifs, de manière à dispenser ces derniers de l'obligation d'accomplir dans chaque État les formalités imposées aux nationaux par la législation intérieure.

En disposant que les sujets ou citoyens des États contractants doivent jouir des mêmes avantages que les nationaux, sous réserve de l'accomplissement des formalités et des conditions imposées à ceux-ci par la législation intérieure, l'article 2 de la Convention dit simplement que dès qu'un étranger ressortissant à un des États de l'Union a satisfait aux exigences de sa loi nationale, la protection ne saurait lui être refusée. C'est un *minimum* et non un *maximum* de protection et de faveur qui est établi par la Convention, laquelle a été conclue dans un tout autre but que d'empêcher les États contractants d'accorder à leurs sujets ou citoyens respectifs une protection trop complète et trop facile à obtenir. Il va sans dire que l'article 2 de la Convention demeurera applicable aux marques de fabrique, et que ceux qui ne voudront pas profiter des dispositions de l'Arrangement seront toujours libres de déposer leurs marques dans tous les pays de l'Union, en se conformant aux prescriptions des diverses législations.

La compatibilité de la Convention et de l'Arrangement étant établie, il reste à montrer l'utilité de ce dernier ainsi que l'insuffisance du régime actuel des marques de fabrique au point de vue international.

L'unification absolue du système des marques de fabrique, assurant à toutes les marques régulièrement déposées dans un État de l'Union la protection sur tout le territoire de cette dernière, viendra peut-être un jour ; mais les divergences qui existent actuellement entre les législations intérieures portent à croire que ce moment est encore éloigné. L'Administration Suisse ne voit du reste pas la nécessité d'une unification aussi complète du droit en cette matière : elle craindrait même que les marques employées uniquement dans le commerce interne d'un pays fussent protégées dans toute l'Union, car cela obligerait les personnes qui auraient à choisir une nouvelle marque de fabrique de consulter préalablement l'énorme collection des marques employées dans tous les États contractants, afin de ne pas devenir contre-facteurs sans le savoir. Ce qui paraît désirable, c'est un enregistrement central

facultatif opéré à la demande des intéressés moyennant une certaine taxe, en sorte que les marques employées dans le commerce international fassent seules l'objet d'un droit privatif sur le territoire des États contractants.

Mais s'il est bon que la protection internationale ne s'étende pas à des marques qui n'en ont pas besoin, il est d'autre part à désirer que toutes celles qui entrent dans le commerce international jouissent de la protection légale, et cela non seulement au point de vue de l'intérêt personnel des propriétaires de ces marques, mais encore au point de vue de l'intérêt du consommateur et de la moralité commerciale. En effet, si parmi les produits étrangers de bonne qualité qui sont en circulation dans un pays, un grand nombre portent des marques non protégées, n'est-il pas dans la nature des choses que ces marques soient contrefaites ou imitées par des industriels peu scrupuleux, qui préfèrent lancer de mauvaises marchandises sous le couvert de marques avantageusement connues, que de donner de la valeur à leurs propres marques en les apposant sur des marchandises de qualité irréprochable? Ce défaut de protection est très préjudiciable au consommateur, sans pour cela profiter à l'industrie nationale, car une industrie durablement prospère ne saurait s'édifier sur la tromperie.

Peu de pays indiquent le nombre des marques indigènes et des marques étrangères enregistrées chez eux. Voici les quelques données qu'il a été possible de réunir à ce sujet pour l'année 1888 :

Pays.	Marques.		
	Indigènes.	Étrangères.	Total.
Allemagne - - - - -	1,247	304	1,551
Autriche-Hongrie - - - -	1,103	117	1,220
États-Unis d'Amérique - -	1,220	166	1,386
France - - - - -	6,175	361	6,536
Italie - - - - -	63	117	180
Serbie - - - - -	5	16	21
Suisse - - - - -	391	153	544
Total - - - - -	10,204	1,234	11,438

Il serait erroné de conclure du total de 1,234 marques étrangères qu'il a été enregistré un nombre égal de marques différentes provenant du dehors ; au contraire, comme un grand nombre de marques sont déposées à la fois dans plusieurs pays, il se peut fort bien que les 1,234 enregistrements de marques étrangères ne portent que sur 600 ou 700 marques différentes. Admettons qu'il y en ait 1,000, soit le 10 pour 100 des marques indigènes enregistrées. Est-il probable que, sur cent marques nouvelles, dix seulement soient destinées au commerce avec l'étranger, et que quatre-vingt-dix soient utilisées uniquement dans le commerce interne? Cela paraît difficile à croire, et il faut supposer que la majeure partie des marques qui circulent hors de leur pays d'origine sont dénuées de toute protection.

On arrive au même résultat, si l'on tient compte du nombre de marques étrangères qui ont été enregistrées en Suisse de 1880 à 1888. La France vient en tête avec 859 marques ; l'Allemagne en a 290 ; la Grande-Bretagne 287 ; l'Autriche-Hongrie 21 ; la Belgique 16 ; les États-Unis 10 ; les Pays-Bas 9 ; l'Italie 7 ; la Suède 6 ; l'Espagne 2, et le Brésil 1.

Il y a une disproportion évidente entre le nombre des marques déposées par les divers pays et le chiffre de leurs importations respectives, particulièrement en ce qui concerne les quatre pays limitrophes de la Suisse. Alors que l'importation réunie de la France et de l'Allemagne n'est que d'un peu plus du double de celle de l'Autriche-Hongrie et de l'Italie, les deux premiers pays déposent ensemble quarante fois plus de marques que les deux derniers. Mais il existe aussi une disproportion entre le nombre des marques françaises et celui des marques allemandes, car les premières sont trois fois plus nombreuses que les secondes, sans pour cela que la France importe davantage que l'Allemagne. Cela s'explique par le fait que les deux tiers des marques français sont déposées par l'Union des fabricants, établissement décrété d'utilité publique qui, sans poursuivre aucun but de lucre, s'est donné pour tâche de faire respecter les marques françaises à l'étranger, et d'accomplir les formalités nécessaires à cet effet. Le nombre des dépôts s'accroît en proportion des facilités accordées au commerce et à l'industrie.

Nous avons vu qu'il était désirable que toutes les marques employées dans le commerce de pays à pays fussent protégées, et la statistique nous a démontré qu'actuellement

cela était loin d'être le cas. Serait-il impossible de faire pour un groupe d'États ce que l'Union des fabricants fait si bien pour la France, et de charger une Administration commune de remplir les formalités nécessaires pour assurer aux marques des sujets ou citoyens de ces États la protection dans les divers pays ? C'est dans ce but que l'Administration suisse a présenté à la Conférence de Rome son projet d'Arrangement concernant l'enregistrement international des marques, et qu'elle présente à la Conférence de Madrid son projet actuel, où elle a cherché à tenir compte de toutes les objections faites au premier. Persuadée que ce projet constitue un notable progrès sur l'état de choses existant, elle aime à croire que plusieurs Gouvernements se joindront à elle pour apporter de l'unification dans un domaine où elle est nécessaire, et où elle peut être introduite sans léser les intérêts économiques d'aucun pays.

Voici quelques explications concernant le texte proposé :

Dans l'article premier de l'Arrangement, l'Administration suisse a renoncé au principe qui était à la base de son premier projet, et d'après lequel le propriétaire de la marque pouvait en opérer le dépôt directement au Bureau international. Conformément au contreprojet de l'Administration italienne, le dépôt devra être fait par l'intermédiaire de l'Administration du pays d'origine.

L'article 2 reproduit en partie l'article 3 de la Convention du 20 Mars 1883, mais il n'assimile aux ressortissants des États contractants que les sujets ou citoyens des États non adhérents qui ont leur *principal établissement* sur le territoire de l'un des États contractants. On ne saurait en aucun cas accorder le bénéfice de l'assimilation à un étranger n'ayant aucun établissement industriel ou commercial sur le territoire d'un des États contractants pour le seul fait qu'il est *domicilié* dans l'un d'entre eux.

La notification prévue par l'article 3, et par laquelle le Bureau international devra porter les enregistrements effectués à la connaissance des Administrations, permettra à celles de ces dernières qui désireraient le faire, d'inscrire sans retard dans le registre national les marques jouissant de la protection internationale. De cette manière, toutes les marques protégées dans le pays figureraient dans le registre national.

Grâce à la disposition d'après laquelle chaque Administration a le droit d'obtenir du Bureau international autant d'exemplaires qu'il lui plaît du supplément consacré aux marques, les Administrations qui publient dans un journal le fac-similé des marques déposées pourront joindre le susdit supplément à leur propre journal, et il suffira de recevoir celui-ci pour être au courant des marques enregistrées par le Bureau international.

D'après les articles 4 et 5, l'enregistrement international n'a d'autre effet que celui qu'aurait le dépôt de la marque effectué dans chacun des États contractants. Les droits acquis antérieurement sont respectés, et les Administrations qui pratiquent l'examen préalable des marques peuvent refuser la protection légale, absolument comme s'il s'agissait d'un dépôt fait dans le pays.

Il ressort, d'autre part, de l'article 6 que l'enregistrement international n'a pas d'existence propre, mais ne déploie ses effets qu'aussi longtemps que la marque est protégée dans le pays d'origine. On aurait donc pu fixer la durée de l'enregistrement international de manière à la faire coïncider avec celle de l'enregistrement national ; mais, dans ce cas on aurait dû protéger indéfiniment les marques provenant des pays où l'effet du dépôt est perpétuel, et les propriétaires des marques dont le terme de renouvellement est proche auraient dû payer une taxe peut-être élevée pour obtenir la protection internationale pendant un temps assez restreint. Il a paru plus simple de fixer uniformément la durée de l'enregistrement international au terme de quinze ans, mais de ne lui donner qu'un effet virtuel, et de faire dépendre son efficacité du fait que la marque jouit de la protection légale dans le pays d'origine. Ainsi, une marque dont l'enregistrement national viendrait à expirer dans deux ans serait protégée internationalement pour la même durée ; mais, si elle faisait l'objet d'un renouvellement, la protection internationale serait par là même prolongée des treize années restantes.

Cette durée uniforme de l'enregistrement permettra au Bureau international d'en surveiller l'échéance et de prévenir les intéressés en temps utile de la nécessité de renouveler leur dépôt (art. 7).

En disposant que les Administrations peuvent fixer et percevoir elles-mêmes la taxe à payer par leurs nationaux pour l'enregistrement international, l'article 8 les met à même de se dédommager de la perte des taxes provenant du dépôt des marques étrangères, perte qui sera la conséquence de l'adoption de l'Arrangement. Ces taxes pourront être assez élevées sans que pour cela l'enregistrement international cesse d'être très avantageux pour les propriétaires de marques, car le montant de la taxe nationale constitue à cette heure une partie insignifiante des frais qu'ils ont à faire pour obtenir la protection légale. Bien des États dispensent, il est vrai, les étrangers de

passer par un intermédiaire ; mais les propriétaires de marques ne connaissent souvent pas la langue du pays ou ignorent les formalités à accomplir pour le dépôt, ce qui les oblige à recourir aux services d'un agent, alors même que la loi ne les y contraint pas. Or les agents ne sont pas toujours sûrs et sont souvent fort chers. Voici quelques chiffres empruntés au tarif d'une agence honorablement connue ; ils peuvent bien dépasser la moyenne, mais les lois de la concurrence doivent pourtant les empêcher de trop s'en écarter :

Pays.				Taxe établie par la Loi.	Frais réclamés par Dépôt, Taxe comprise.
Belgique	-	-	-	fr. 10	fr. 185 50
Espagne	-	-	-	„ 25 (100 réaux)	„ 212 —
États-Unis	-	-	-	„ 130 (25\$)	„ 318 —
France	-	-	-	„ (*)	„ 132 50
Grande-Bretagne	-	-	-	„ 31 50 (£1 5.-)	„ 79 50
Italie	-	-	-	„ 41 10	„ 265 —
Pays-Bas	-	-	-	„ 21 (10 fl.)	„ 238 50
Portugal	-	-	-	env. „ 17 (4 milreis)	„ 265 —
Norvège	-	-	-	„ 56 (40 cour.)	„ 238 50
Suède	-	-	-	„ 56 (40 cour.)	„ 265 —
Suisse	-	-	-	„ 20	„ 238 50

* L'État ne perçoit pas de taxe. Les frais de timbre et d'enregistrement s'élèvent à 9 fr. 38 pour le dépôt de la marque et la délivrance de l'expédition et à 4 fr. 68 pour la délivrance du certificat d'identité de la marque.

L'agence en question demande en moyenne pour l'accomplissement de formalités des plus simples cinq fois le montant de la taxe nationale. On comprend que, même avec un tarif plus réduit, le dépôt dans plusieurs pays soit une lourde charge pour les maisons qui ont un certain nombre de marques. Il n'est pas douteux que, si l'Arrangement comprenait tous les pays indiqués plus haut, les intéressés ne payassent volontiers une taxe de 200 ou 300 francs par marque pour l'enregistrement international ; or avec une taxe aussi élevée, aucun pays ne pourrait plus reprocher à l'Arrangement d'avoir des conséquences fâcheuses au point de vue fiscal. Mais la plupart des pays n'auront pas besoin de faire payer autant, vu l'augmentation qui se produira dans le nombre des marques jouissant de la protection internationale.

Les articles 9 et 10 n'exigent pas d'explication. Il pourra toutefois être intéressant d'apprendre que les frais incombant aux États contractants du fait de l'enregistrement international ne dépasseront guère 20 francs par marque déposée.

L'article 11 applique aux pays qui adhéreront ultérieurement à l'Arrangement les principes généraux contenus dans les articles 3 et 5, en ce qui concerne la notification des marques enregistrées et le droit des Administrations de refuser la protection à certaines marques.—Il a dû, toutefois, poser un principe nouveau pour la fixation de la date à partir de laquelle les marques internationales enregistrées précédemment seront protégées dans le nouvel État adhérent. Pour ces marques-là, il ne pouvait être question de faire dater la protection de l'enregistrement au Bureau international, car c'eût été donner à l'Arrangement un effet rétroactif pouvant léser des droits acquis ; il est au contraire fort naturel de prendre comme point de départ de la protection la date de la notification faite par le Bureau international.

Il arrive parfois que l'entrée en vigueur des conventions conclues entre plusieurs États est retardée par le fait qu'un seul des États signataires n'est pas à même de procéder à l'échange des ratifications. L'article 12 contient une disposition destinée à empêcher que ce fait ne se produise en ce qui concerne le présent Arrangement.

Le Règlement d'exécution ne fait qu'appliquer les principes posés dans l'Arrangement, et n'exige aucune explication.

II.

PROJET DE PROTOCOLE concernant la Dotation du Bureau International de L'Union pour la Protection de la Propriété Industrielle conclu entre

(*Énumération des Parties contractantes.*)

Les soussignés Plénipotentiaires des Gouvernements ci-dessus énumérés,

Vu la Déclaration adoptée le 12 Mars 1883 par la Conférence internationale pour la protection de la propriété industrielle réunie à Paris,

Ont, d'un commun accord et sous réserve de ratification, arrêté le Protocole suivant :

ARTICLE PREMIER.

Le premier alinéa du chiffre 6 du Protocole de clôture annexé à la Convention internationale du 20 Mars 1883 pour la protection de la propriété industrielle est abrogé et remplacé par la disposition suivante :

“ Les dépenses du Bureau international institué par l'article 13 seront supportées en commun par les États contractants. Jusqu'à nouvelle décision, elles ne pourront pas dépasser la somme de soixante mille francs par année. Cette somme pourra être augmentée au besoin par simple décision d'une des Conférences prévues par l'article 14.”

ARTICLE 2.

Le présent Protocole sera considéré comme faisant partie intégrante de la Convention du 20 Mars 1883, et aura même force, valeur et durée. Il entrera en vigueur le

Il sera ratifié aussitôt que faire se pourra. Les actes de ratification seront échangés à Madrid.

En foi de quoi, les Plénipotentiaires des États ci-dessus énumérés ont signé le présent Protocole à Madrid, le Avril mil huit cent quatre-vingt-dix.

EXPOSÉ DES MOTIFS.

Le chiffre 6 du Protocole de clôture annexé à la Convention internationale du 20 Mars 1883 établit comme *maximum* des dépenses annuelles du Bureau international une somme représentant une moyenne de 2,000 francs par État contractant. Le nombre de ces États étant actuellement de quinze, les dépenses du Bureau doivent se tenir en dessous de 30,000 francs, somme évidemment insuffisante pour permettre au Gouvernement suisse, — quand il jugera que le moment en sera venu, — d'organiser le Bureau international d'une manière définitive, sur le même pied que les Bureaux internationaux des postes et des télégraphes.

“ C'est ce que reconnaissait déjà la Conférence internationale de la propriété industrielle de Paris, en adoptant, dans sa séance du 12 Mars 1883, la déclaration suivante (Procès-verbaux, p. 38) :

“ La Conférence, à l'unanimité, et sur la proposition de la Commission,

“ 1° Reconnaît qu'à la veille de procéder à la signature de la Convention, il n'est pas possible de remettre en question les bases déterminées par le Protocole de clôture pour la fixation du montant des dépenses nécessitées par la création du Bureau international et pour leur répartition entre tous États contractants ;

“ 2° Émet le vœu que, dans la prochaine Conférence, le paragraphe 1^{er} de l'article 6 du Protocole soit révisé et que des propositions soient faites par l'Administration fédérale suisse, avec les concours du Bureau international, pour en modifier les termes ;

“ 3° Exprime au Conseil fédéral suisse ses regrets de ne pouvoir mettre actuellement à sa disposition la somme suffisante pour assurer une organisation convenable au Bureau international, et d'avoir à lui demander de vouloir bien consentir à se charger de la gestion de ce Bureau, en lui donnant provisoirement l'organisation restreinte que comporte le budget prévu par la Protocole de clôture.”

La réduction que l'Administration suisse propose de substituer à celle actuellement en vigueur est empruntée au Protocole de clôture de la Convention du 9 Septembre 1886 concernant la création d'une Union internationale pour la protection des œuvres littéraires et artistiques. Elle a pour premier avantage d'établir comme *maximum* des dépenses du Bureau international une somme fixe, au lieu de faire dépendre ce *maximum* du nombre des États contractants, lequel est sans influence notable sur les dépenses du Bureau. Ce n'est, en effet, pas le nombre des parties contractantes, mais bien la nature des travaux imposés au Bureau international qui détermine essentiellement les dépenses à faire ce dernier.

Un second avantage du nouveau texte est le droit qu'il reconnaît expressément aux Conférences de délégués de l'Union d'augmenter par simple décision la dotation du Bureau international. Il importe, en effet, que les Conférences puissent adopter des dispositions donnant au Bureau international des attributions nouvelles, sans pour cela devoir modifier la Convention au cas où elle ne serait pas en contradiction avec les dispositions dont il s'agit. D'après le système actuel, une revision du pacte fondamental de l'Union serait nécessaire chaque fois qu'une Conférence prendrait une décision

imposant au Bureau international des dépenses dépassant les ressources dont il dispose.

L'Administration suisse ne songe nullement à augmenter les dépenses du Bureau international dès le moment où la question de la dotation de ce dernier sera décidée dans le sens désiré par elle. Mais elle tient à pouvoir compléter l'organisation du Bureau quand cela lui paraîtra nécessaire, et à pouvoir mettre sur le même pied tous les Bureaux internationaux que les Gouvernements étrangers ont bien voulu placer sous sa haute surveillance.

III.

AMENDEMENTS ET ADJONCTIONS AU PROJET de PROTOCOLE déterminant l'Interprétation et l'APPLICATION de la CONVENTION du 20 Mars 1883.

EXPOSITIONS INTERNATIONALES.

7. Remplacer les mots : "celui dont il est question dans le premier paragraphe du présent article" par les mots : "la protection temporaire prévue par l'article 11."

8. Remplacer les mots : "du présent article" par les mots : "de l'article 11 de la Convention," et intercaler, après les mots : devront être notifiés au Bureau international," les mots : "par l'Administration du pays où a lieu l'exposition."

Chaque fois que, dans les paragraphes 7 et 8, il est question du *présent article*, cela se rapporte au titre *Expositions Internationales* tout entier. Or, ce titre ne figurant pas dans le projet comme un article spécial, l'expression choisie pour le désigner manque de clarté et semble pouvoir être remplacée avec avantage par un renvoi à l'article 11 de la Convention, qui traite de la matière.

Quant à l'adjonction proposée, elle paraît nécessaire pour qu'il soit bien entendu que c'est l'Administration du pays où a lieu l'exposition, et non l'inventeur, qui doit notifier au Bureau international la protection temporaire accordée.

ATTESTATIONS DE PROTECTION LÉGALE.

Remplacer le paragraphe 12 du projet par la rédaction suivante :

"12. Pour être mis au bénéfice des délais de priorité prévus par l'article 4 de la Convention, le déposant d'une demande de brevet ou d'un dessin ou modèle industriel ne pourra être tenu qu'à indiquer la date du premier dépôt et le pays dans lequel ce dépôt a été effectué."

D'après le paragraphe 12 du projet, ceux qui voudraient étendre un brevet à d'autres pays de l'Union devraient joindre à leur demande, en dehors des documents requis par la législation nationale, un exemplaire de la description et des dessins déposés avec la première demande. Cette formalité est déjà exigée par deux des États contractants, avec l'aggravation que la description doit être certifiée par l'Administration du pays d'origine et accompagnée d'une traduction ainsi que d'une déclaration légale. L'obligation de fournir ces documents impose à celui qui fait la demande de brevet des dépenses considérables, sans compter qu'il est souvent difficile, sinon impossible, de se procurer avant la délivrance du premier brevet une copie certifiée de la description de l'invention. L'utilité des pièces réclamées ne paraît du reste pas être en rapport avec les frais qu'elles occasionnent, car elles ne servent qu'en cas de contestations sur la date et le lieu du premier dépôt, contestations qui ne sont pas fréquentes. Il suffirait, semble-t-il, que la demande de brevet indiquât le lieu et la date en question, sans fournir des documents officiels à l'appui; on aurait alors, sur ce point comme sur ceux de la nouveauté de l'invention, de la personnalité de l'inventeur, etc., une présomption juridique qui subsisterait jusqu'à preuve contraire. C'est de cette manière que l'article 4 de la Convention est appliqué en Suisse.

Il n'y a pas de raison pour ne pas mettre les dessins ou modèles industriels sur le même pied que les brevets, en ce qui concerne la revendication de délais de priorité. En revanche, la seule indication du pays et de la date du premier dépôt ne saurait suffire pour obtenir l'enregistrement de marques de fabrique étrangères, car plusieurs États, considérant l'enregistrement étranger comme un dérivé de l'enregistrement national, exigent un exemplaire certifié de la marque déposée dans le pays d'origine, afin de pouvoir constater son identité avec celle qu'on leur demande de protéger.

L'adoption de la rédaction proposée pour le § 12 entraînerait, cela va sans dire, un remaniement de tout le titre *Attestations de protection légale*.

DOCUMENTS À ENVOYER AU BUREAU INTERNATIONAL.

Intercaler sous le titre ci-dessus, entre les paragraphes 14 et 15, les dispositions suivantes :

14a. Dès qu'une loi, un règlement, une convention ou tout autre document officiel se rapportant à la protection des brevets d'invention, des dessins ou modèles industriels, des marques de fabrique ou de commerce, du nom commercial ou des indications de provenance aura été publié dans un des États de l'Union ou dans une de ses colonies, cet État adressera autant d'exemplaires de ce document au Bureau international qu'il en faudra à celui-ci pour en envoyer un exemplaire à chacun des États contractants et pour en conserver deux exemplaires dans ses propres archives. Le Bureau international procédera sans retard à la répartition des documents qui lui seront ainsi adressés.

"Il sera en outre envoyé au Bureau international un exemplaire de tous les documents parlementaires qui seront publiés dans les États de l'Union sur les matières susmentionnées."

Comme les sujets ou citoyens des États contractants jouissent du traitement national dans tous les pays de l'Union, les Administrations contractantes ont le plus grand intérêt à connaître promptement les nouvelles dispositions législatives, réglementaires ou conventionnelles qui sont adoptées par les autres pays. Or, le Bureau international ne peut pas toujours les publier immédiatement dans son journal, surtout s'il doit préalablement en faire la traduction, et il paraît désirable que les Administrations en reçoivent connaissance sans retard d'une autre manière, par l'envoi du texte original.

De même, il est important que toutes les Administrations soient tenues au courant des modifications ou des innovations en matière de propriété industrielle qui sont soumises aux délibérations parlementaires dans les divers pays de l'Union. Pour cela, il suffit que le Bureau international reçoive les documents parlementaires concernant les questions de son ressort, et qu'il en donne la substance dans son organe officiel.

No. 13.

APPOINTMENT OF DELEGATES.

At the Council Chamber, Whitehall.

This 25th day of March 1890.

PRESENT :

The Right Hon. Sir MICHAEL E. HICKS-BEACH, Bart., M.P.

The Board of Trade are pleased to appoint C. B. Stuart Wortley, Esq., M.P., Under Secretary of State for the Home Department, Sir Henry Gibbs Bergue, K.C.M.G., Superintendent of the Treaty Department of the Foreign Office, and Henry Reader Lack, Esq., the Comptroller-General of Patents, Designs, and Trade Marks, to be the Delegates of Great Britain at the Conference to be held at Madrid in April next on the subject of the Protection of Industrial Property.

The Board of Trade are pleased to appoint Herbert Hughes, Esq., of Sheffield, to be Technical Adviser to the British Delegates.

The Board of Trade are also pleased, with the concurrence of the Secretary of State for Foreign Affairs, to appoint H. Farnall, Esq., of the Foreign Office, to be Secretary to the British Delegates.

(Signed) M. E. HICKS-BEACH.

No. 14.

BOARD OF TRADE to BRITISH DELEGATES.

SIR,

March 26, 1890.

REFERRING to your appointment by this Board as ⁽¹⁾, ⁽²⁾, ⁽³⁾ delegate, ⁽⁴⁾ secretary to the delegates to represent this country at the International Conference relating to Industrial Property, to be held at Madrid on the 1st proximo, I am to transmit to you herewith a copy of the instructions, which have been approved by the President of the Board of Trade, for the guidance of the Delegates in relation to their participation in the proceedings of the Conference.

I am, &c.

(Signed) HENRY G. CALCRAFT.

Enclosure 1.

INSTRUCTIONS TO THE BRITISH DELEGATES APPOINTED TO ATTEND THE INTERNATIONAL INDUSTRIAL PROPERTY CONFERENCE, TO BE HELD AT MADRID, APRIL 1890.

The British Delegates are at liberty, if necessary, not to offer opposition to the proposed addition on the part of France to Article V. of the Convention of 1883, relating to the necessity of working patents in the country where protection is afforded.

“Chaque pays aura à déterminer le sens dans lequel il y a lieu d’interpréter chez lui le terme ‘Exploiter.’”

It would, however, be advisable to endeavour to elicit from the French representatives a full explanation of the term “Exploiter,” and of the effect which the proposed liberty of interpretation would have.

The Delegates must (of course) be guided by the attitude of France, and of other Powers, in respect to the English proposed addition to Article X., relating to the false marking of goods.

Assuming that the proposition as to a separate Convention, contained in the Circular communicated to Her Majesty’s Government (copy annexed*), is carried out, the British Delegates would conform to the instructions contained in Lord Salisbury’s Despatch to Sir Clare Ford of the 19th November last (annexed).†

In the event of the separate Convention not obtaining the assent of a considerable number of important States, the British Delegates should report the fact, and abstain from taking further part in the negotiations until they receive the instructions of Her Majesty’s Government.

The British Delegates may accept the Belgian addition to Article X. of the main Convention with the amendment suggested in Memorandum (annexed), *see* page 21, but need not press the point.

The British Delegates should not raise the question of the differences existing with respect to the recognition of property in “word-marks” between the requirements of the French, American, and Belgian laws on the one hand, and the laws of Great Britain (and other States) on the other hand.

But if the question should be raised by any of those three Powers, or by any Power represented at the Conference, it should be submitted that while there would be insuperable difficulties in amending the English law, so as to bring it into complete accordance with the laws of those countries, some of the existing difficulties might perhaps be overcome by mutual concessions between the respective States.

In respect to the Swiss Government proposals for an International Registration of Marks, the British Delegates should point out that there are great practical difficulties in the way of their adoption.

But they are of opinion that the elaboration of an international classification of trade marks might usefully engage the attention of the States of the Union as a preliminary step in the direction suggested by the Governments of Spain and Switzerland.

(1) C. B. Stuart Wortley, Esq., M.P., Home Office.

(2) Sir Henry Bergne, K.C.M.G., Foreign Office.

(3) Hy. Reader Lack, Esq., Patent Office.

(4) H. Farnall, Esq., Foreign Office.

* *See* Enclosure 1 in No. 7, p. 13.

† *See* Enclosure 1 in No. 10, p. 21.

The British Delegates should, however, point out that any such scheme of classification must necessarily from its complicated nature occupy a very considerable time and occasion great expense, and, therefore could scarcely be a matter to be included in the present negotiations.

Should such a scheme of classification be suggested, the proposal would receive favourable consideration at the hands of Her Majesty's Government, and the Delegates may so state.

With regard to the proposed provisions for increase in the expenses of the Berne International Office (Article I.), *see* page 34, the Delegates might point out that it would be contrary to the principles of English finance to recognise that any future Conference could bind the hands of the English Government in any matter relating to public expenditure.

The Delegates must bear in mind, however, that they are not bound to the precise details of these instructions, but in all cases of doubt they must use their own discretion as to referring to the Home Government for further instructions.

(Signed) M. E. HICKS BEACH.

No. 15,

REPORT OF DELEGATES.

SIR,

London, April 29, 1890.

IN obedience to your instructions we attended the Conference at Madrid of the Union for the Protection of Industrial Property, and we have now the honour to enclose printed copies of the *procès verbaux* of the meetings.

The assembling of the Conference was nominally appointed for the 1st of April, and the first preliminary meeting took place on April 2nd.

The Final Protocol, which was signed on the 14th instant, and of which the text will be found at the end of the *procès verbaux*, contains the four draft arrangements which are submitted for the consideration of the Governments of the States forming the Union, who are at liberty to accept or reject any of them. The respective Governments must, however, within the delay of six months from the date of signature (14th April) give instructions to their Diplomatic Representatives at Madrid to sign such of these projects as may meet with their approval.

The four draft arrangements contained in the Final Protocol are entitled as follows:—

1. Draft Arrangement concerning the repression of false indications of origin of goods.

2. Draft Arrangement concerning the international registration of trade marks.

3. Draft Arrangement concerning the expenses of the international office at Berne.

4. Draft Protocol for the interpretation and application of the principal Convention of 1883.

It will be observed that Draft No. 1 is substantially identical with the Additional article proposed and carried by the British Representatives at Rome, and there seems no reason to doubt that if it is signed and put into operation, it will effectually repress and prevent the manufacture or importation of goods bearing fraudulent indications of origin, in any of the signatory States.

The present draft Arrangement differs from the Roman Additional Article in various points of detail.

In the first paragraph of Article I. the word "*indiqué*" has been substituted for the word "*mentionné*," and the words "*sera saisi*" for the words "*pourra être saisi*" contained in the project submitted as a basis of discussion by the Spanish Government and the International Office. In the same paragraph the word "*illicitement*" has also been suppressed as unnecessary.

We were extremely anxious to secure the adhesion of the United States of America to this draft Arrangement, and expressed our readiness to consider any suggestions they might have to offer for amendments of the text. The two last paragraphs of Article I. were accordingly inserted at the instance of the United States delegates, who stated that the domestic law in their country did not permit of seizure under such circumstances. They could not suggest any other change which might be likely to render the draft more acceptable to their Government, yet they eventually abstained from giving their vote either for or against the project as a whole.

Article III. embodies the principle of the English Merchandise Marks Act, section 16 (1), viz., that where a merchant in one country imports goods made in another country to be sold under his name, the true place or country of manufacture must be clearly indicated upon such goods.

Article IV. contains the exception agreed to at Rome concerning "generic names," but with an important addition proposed by Portugal to the effect that regional names of origin of products of the vine (such as "Burgundy") cannot be exempted as generic.

We opposed this addition, on the ground that in the form proposed its effect was to withdraw from the courts the faculty of deciding, in the case of these regional names of the origin of wines, the question whether such names should or should not be considered as generic names, and so escape from the operation of Article I. The Portuguese proposal was, however, carried against us by seven votes to two and five abstentions. Having regard to the proviso of section 18 the Merchandise Marks Act, we ultimately gave our adhesion to the Draft Arrangement No. 1 as a whole.

It is understood that in virtue of the terms of the invitation upon which the Powers represented entered into conference at Madrid, the Draft Arrangement No. 1 is additional to the Convention of 1883, and may be signed as a separate instrument by any States which may accept it, but that signature will imply the obligation to put it effectively into force by law.

Unanimous assent by all the members of the Union is not therefore required in this case, and it may be expected that the following 10 States, who voted in favour of the project as a whole, will sign it within the prescribed delay of six months :—

Brazil,
Spain,
France,
Great Britain,
Guatemala,
Norway,
Portugal,
Sweden,
Switzerland,
Tunis.

Those States which voted against the project, viz., Italy and Holland, will probably not sign it, whilst the attitude of the United States and Belgium, who abstained from voting, does not seem to be clearly defined.

We declined on behalf of Great Britain to take any part in the discussion of Draft No. 2, concerning international registration of trade marks, observing, in accordance with our instructions, that Her Majesty's Government were of opinion that such a scheme must be preceded by an international classification of marks before it could be worked to any advantage.

This draft can also be signed independently by any States which accept it, and, as it is not probable that Her Majesty's Government could contemplate signing it under existing circumstances, we do not consider it necessary to offer any observations upon its provisions.

No opportunity presented itself during the discussions for raising the question of Manchester word marks on cotton goods, which can, however, be borne in mind as a subject for discussion at the next conference.

With respect to Draft No. 3, concerning the expenses of the International Office at Berne, we found a general feeling on the part of the delegates that so long as the States of the Union remained bound by the terms of an international Convention to maintain such an Office, it was proper that the reasonable expenses should be fairly met.

Mr. Morel, the Swiss delegate, assured the Conference that the present contributions were insufficient; and we did not hesitate under these circumstances to adhere to an unanimous vote in favour of the proposed arrangement, whereby the present maximum contribution of each State to the Office may be doubled in case of need. We, however, gave our consent only on the distinct assurance that the new maximum of 60,000 francs should not be reached without absolute necessity.

In pursuance of our instructions we obtained the suppression of the Swiss proposal to give power to further augment the maximum contribution by a simple vote of a future Conference.

In Draft No. 4 it appears necessary to call attention only to the following points:—

Article III. The adoption of this Article would have a very important effect in determining the duration of patents in the States of the Union other than the United Kingdom, but would not require any change in the existing English law. The second paragraph, respecting patents taken out in States not belonging to the Union, was inserted to meet the views of the French delegates. This would be equally in accord with English law.

Article IV. In obedience to our instructions, we invited the French delegates to make a definitive statement as to how it was proposed to interpret the word "exploiter" in France, if this Article were accepted. They declined to give any direct reply to the question, and from the nature of their observations it seemed scarcely open to doubt that the intention of the French Government is to revert to the provisions of the old law of 1844, and to permit only the importation of models to be used for the purpose of exclusive manufacture in France of the articles to be protected in France under the patent rights there gained.

Under these circumstances we considered it to be our duty to vote against the proposal, which was, however, carried against us by 8 votes to 5, and one abstention.

Article V. Both paragraphs of this Article were introduced by the Belgian Delegates without any preliminary notice before the meeting of the Conference.

Paragraph 1 concerning collective marks may possibly contain the germ of a useful measure, but it does not seem to have been sufficiently thought out by its authors. No guarantees against fraud have been devised, nor have any practical arrangements been considered.

In view of certain forms of fraud to which the proposal seemed capable of opening the way, we offered strong opposition to it in its present immature shape, suggesting that the question should be referred to the next Conference, in order to afford time for careful consideration. It was, however, accepted by 11 votes against 3. The decision appears to us much to be regretted, as the introduction of a crude proposal of this kind, as a binding principle of the Union, might have serious and unexpected effects. It seems doubtful whether existing English law is sufficient to carry it entirely into effect.

The second paragraph of Article V., concerning common or open marks, was also opposed by us on the ground that it was inconsistent with our law. It was, however, voted by 9 votes to 3 and 2 abstentions. We are not prepared to recommend any change of English law in this direction.

The remaining Articles of Draft No. 4 do not appear to call for any special observations.

Drafts Nos. 3 and 4, in order to become operative, must apparently obtain the unanimous assent of the States forming the Union, as they are either alterations or interpretations of the principal convention of 1883 and its accompanying documents.

In view of the circumstances above set forth, we recommend Draft No. 1 to the acceptance of Her Majesty's Government as a satisfactory instrument.

We do not recommend the adoption of Draft No. 2 until some progress has been made towards an international classification of trade marks.

We recommend Draft No. 3 for acceptance.

The principal difficulty arises in connection with Draft No. 4. It contains many provisions of doubtful advantage to Great Britain, and some which are positively disadvantageous, such as Article 4 respecting the interpretation of the word "exploiter," in view of the explanations given by the French delegate. It is doubtful whether Article V. could be accepted without a change in English law, nor does such change seem desirable on its own merits.

It seems probable that similar difficulties may be experienced by the United States and other Powers who were outvoted on various points in this Draft.

On the other hand, the whole instrument must apparently fail without the unanimous consent of the States forming the Union, and it is evident that if a Union of this description is not to fall entirely to pieces, some concessions must be made by individual States to the wishes of the majority.

We are not disposed to think that any of the provisions of Draft No. 4 are of sufficient importance to British interests to make it imperative for Great Britain to accept it on its own merits, in the face of its various objectionable features; and we must leave to Her Majesty's Government the decision whether it should be rejected, or whether, in the general interest of promoting harmony in the Union, it would be most politic to

accept it. In either case, it is very probable that rejection by some other State may render Draft No. 4 inoperative.

We cannot recommend the policy of signing under reserves on certain points, as the admission of such a principle would, in our opinion, lead to great confusion, and might even be fatal to the continuance of the Union.

At the conclusion of the Conference, a resolution, proposed by the United States delegates was adopted, to the effect that at future meetings due notice must be given of any subjects of discussion which might involve questions of principle or importance,

The Conference also unanimously accepted an invitation, presented in terms of great cordiality by the Belgian delegates for the next meeting of the Union to be held at Brussels.

We cannot close this despatch without calling attention to the services rendered by Mr. Hughes and Mr. Farnall.

Mr. Hughes' legal knowledge and great practical experience have been placed at our disposal with a courtesy and ability for which our best thanks are due ; and Mr. Farnall, by his excellent knowledge of Spanish and other languages, has most ably assisted us in the business of the Conference.

We have, &c.

(Signed) C. B. STUART WORTLEY.
H. G. BERGNE.
H. READER LACK.

The Right Hon. Sir Michael Hicks Beach, Bart., M.P.
&c. &c. &c.

ENCLOSURE TO REPORT.

PROTOCOLE FINAL.

La Conférence internationale de l'Union pour la protection de la propriété industrielle, convoquée à Madrid le 1^{er} Avril 1890, ayant terminé ses travaux, soumet aux Gouvernements des États de l'Union les quatre projets dont la teneur suit.

PREMIER PROJET.

ARRANGEMENT concernant la répression des Fausses Indications de Provenance sur les Marchandises, conclu entre

(Énumération des États contractants.)

Les soussignés Plénipotentiaires des Gouvernements des États ci-dessus énumérés,
Vu l'article 15 de la Convention internationale du 20 Mars 1883 pour la protection de la propriété industrielle,

Ont, d'un commun accord, et sous réserve de ratification, arrêté l'Arrangement suivant :

ARTICLE PREMIER.

Tout produit portant une fausse indication de provenance dans laquelle un des États contractants ou un lieu situé dans l'un d'entre eux, serait, directement ou indirectement, indiqué comme pays ou comme lieu d'origine, sera saisi à l'importation dans chacun desdits États.

La saisie pourra aussi s'effectuer dans l'État où la fausse indication de provenance aura été apposée, ou dans celui où aura été introduit le produit muni de cette fausse indication.

Si la législation d'un État n'admet pas la saisie à l'importation, cette saisie sera remplacée par la prohibition d'importation.

Si la législation d'un État n'admet pas la saisie à l'intérieur, cette saisie sera remplacée par les actions et moyens que la loi de cet État assure en pareil cas aux nationaux.

ARTICLE 2.

La saisie aura lieu à la requête soit du Ministère public, soit d'une partie intéressée, individu ou société, conformément à la législation intérieure de chaque Etat.

Les autorités ne seront pas tenues d'effectuer la saisie en cas de transit.

ARTICLE 3.

Les présentes dispositions ne font pas obstacle à ce que le vendeur indique son nom ou son adresse sur les produits provenant d'un pays différent de celui de la vente, mais dans ce cas, l'adresse ou le nom doit être accompagné de l'indication précise et en caractères apparents du pays ou du lieu de fabrication ou de production.

ARTICLE 4.

Les tribunaux de chaque pays auront à décider quelles sont les appellations qui, à raison de leur caractère générique, échappent aux dispositions du présent Arrangement; les appellations régionales de provenance des produits vinicoles n'étant cependant pas comprises dans la réserve statué par cet article.

ARTICLE 5.

Les États de l'Union pour la protection de la propriété industrielle qui n'ont pas pris part au présent Arrangement seront admis à y adhérer sur leur demande, et dans la forme prescrite par l'article 16 de la Convention du 20 Mars 1883 pour la protection de la propriété industrielle.

ARTICLE 6.

Le présent Arrangement sera ratifié, et les ratifications en seront échangées à Madrid dans le délai de six mois au plus tard.

Il entrera en vigueur un mois à partir de l'échange des ratifications, et aura la même force et durée que la Convention du 20 Mars 1883.

En foi de quoi, les Plénipotentiaires des Etats ci-dessus énumérés ont signé le présent Arrangement à Madrid, le mil huit cent quatre-vingt-dix.

SECOND PROJET.

ARRANGEMENT concernant l'enregistrement international des marques de Fabrique ou de Commerce, conclu entre

(Énumération des parties contractantes.)

Les soussignés Plénipotentiaires des États ci-dessus énumérés.

Vu l'article 15 de la Convention internationale du 20 Mars 1883 pour la protection de la propriété industrielle.

Ont, d'un commun accord, et sous réserve de ratification, arrêté l'Arrangement suivant :

ARTICLE PREMIER.

Les sujets ou citoyens de chacun des États contractants pourront s'assurer, dans tous les autres États, la protection de leurs marques de fabrique ou de commerce acceptées au dépôt dans le pays d'origine, moyennant le dépôt desdites marques au Bureau international, à Berne, fait par l'entremise de l'Administration dudit pays d'origine.

ARTICLE 2.

Sont assimilés aux sujets ou citoyens des États contractants les sujets ou citoyens des États n'ayant pas adhéré au présent Arrangement qui ont satisfait aux conditions de l'art. 3 de la Convention.

ARTICLE 3.

Le Bureau international enregistrera immédiatement les marques déposées conformément à l'article 1^{er}. Il notifiera cet enregistrement aux États contractants. Les marques enregistrées seront publiées dans un supplément au Journal du Bureau international, au moyen soit d'un dessin, soit d'une description présentée en langue française par le déposant.

En vue de la publicité à donner dans les divers États aux marques ainsi enregistrées, chaque Administration recevra gratuitement du Bureau international le nombre d'exemplaires de la susdite publication qu'il lui plaira de demander.

ARTICLE 4.

A partir de l'enregistrement ainsi fait au Bureau international, la protection dans chacun des États contractants sera la même que si la marque y avait été directement déposée.

ARTICLE 5.

Dans les pays où leur législation les y autorise, les Administrations auxquelles le Bureau international notifiera l'enregistrement d'une marque, auront la faculté de déclarer que la protection ne peut être accordée à cette marque sur leur territoire.

Elles devront exercer cette faculté dans l'année de la notification prévue par l'art. 3.

Ladite déclaration ainsi notifiée au Bureau international, sera par lui transmise sans délai à l'Administration du pays d'origine et au propriétaire de la marque.—L'intéressé aura les mêmes moyens de recours que si la marque avait été par lui directement déposée dans le pays où la protection est refusée.

ARTICLE 6.

La protection résultant de l'enregistrement au Bureau international durera 20 ans à partir de cet enregistrement, mais ne pourra être invoquée en faveur d'une marque qui ne jouirait plus de la protection légale dans le pays d'origine.

ARTICLE 7.

L'enregistrement pourra toujours être renouvelé suivant les prescriptions des articles 1 et 3.

Six mois avant l'expiration du terme de protection, le Bureau international donnera un avis officiel à l'Administration du pays d'origine, et au propriétaire de la marque.

ARTICLE 8.

L'Administration du pays d'origine fixera à son gré, et percevra à son profit, une taxe qu'elle reclamera du propriétaire de la marque dont l'enregistrement international est demandé.

A cette taxe s'ajoutera un émolument international de deux cents francs, dont le produit annuel sera réparti par parts égales entre les États contractants, par les soins du Bureau international, après déductions des frais communs nécessités par l'exécution de cet Arrangement.

L'émolument de 200 francs est un maximum qui pourra être réduit lors de l'échange des ratifications.

ARTICLE 9.

L'Administration du pays d'origine notifiera au Bureau international les annulations, radiations, renoncements, transmissions, et autres changements qui se produiront dans la propriété de la marque.

Le Bureau international enregistrera ces changements, les notifiera aux Administrations contractantes, et les publiera aussitôt dans son journal.

ARTICLE 10.

Les Administrations régleront d'un commun accord les détails relatifs à l'exécution du présent Arrangement.

ARTICLE 11.

Les États de l'Union pour la protection de la propriété industrielle qui n'ont pas pris part au présent Arrangement, seront admis à y adhérer sur leur demande, et dans la forme prescrite par l'article 16 de la Convention du 20 Mars 1883 pour la protection de la propriété industrielle.

Dès que le Bureau international sera informé qu'un État a adhéré au présent Arrangement, il adressera à l'Administration de cet État, conformément à l'article 3, une notification collective des marques qui, à ce moment, jouissent de la protection internationale.

Cette notification assurera, par elle-même, auxdites marques le bénéfice des précédentes dispositions sur le territoire de l'État adhérent, et fera courir le délai d'un an, pendant lequel l'Administration intéressée peut faire la déclaration prévue par l'article 5.

ARTICLE 12.

Le présent Arrangement sera ratifié, et les ratifications en seront échangées à Madrid dans le délai de six mois au plus tard.

Il entrera en vigueur un mois à partir de l'échange des ratifications, et aura la même force et durée que la Convention du 20 Mars 1883.

En foi de quoi, les Plénipotentiaires des États ci-dessus énumérés ont signé le présent Arrangement à Madrid, le mil huit cent quatre-vingt-dix.

RÈGLEMENT D'EXÉCUTION.

Le règlement pour l'exécution de l'Arrangement ci-dessus, sera mis en harmonie avec le texte définitif dudit Arrangement, par le Bureau international, sous le contrôle du Gouvernement suisse, qui le transmettra aux États contractants, par la voie diplomatique.

TROISIÈME PROJET.

PROTOCOLE concernant la Dotation du Bureau international de L'Union pour la Protection de la Propriété Industrielle, conclu entre.

(*Énumération des parties contractantes.*)

Les soussignés Plénipotentiaires des Gouvernements ci-dessus énumérés.

Vu la Déclaration adoptée le 12 Mars 1883 par la Conférence internationale pour la protection de la propriété industrielle réunie à Paris.

Ont, d'un common accord, et sous réserve de ratification, arrêté le Protocole suivant :

ARTICLE PREMIER.

Le premier alinéa du chiffre 6 du Protocole de clôture annexé à la Convention internationale du 20 Mars 1883 pour la protection de la propriété industrielle, est abrogé et remplacé par la disposition suivante :

“ Les dépenses du Bureau international institué par l'article 13 seront supportées en commun par les États contractants. Elles ne pourront, en aucun cas, dépasser la somme de soixante mille francs per année.”

ARTICLE 2.

Le présent Protocole sera ratifié, et les ratifications en seront échangées à Madrid dans le délai de six mois au plus tard.

Il entrera en vigueur un mois à partir de l'échange des ratifications, et aura la même force et durée que la Convention du 20 Mars 1883, dont il sera considéré comme faisant partie intégrante.

En foi de quoi, les Plénipotentiaires des États ci-dessus énumérés ont signé le présent Arrangement à Madrid, le mil huit cent quatre-vingt-dix.

QUATRIÈME PROJET.

PROTOCOLE déterminant l'interprétation et l'application de la Convention conclue à Paris le 20 Mars 1883 entre la Belgique, le Brésil, l'Espagne, les États-Unis d'Amérique, la France, la Grande-Bretagne, le Guatemala, la Norvège, les Pays-Bas, le Portugal, la Serbie, la Suède, la Suisse et la Tunisie.

Les soussignés Plénipotentiaires des Gouvernements ci-dessus énumérés,

Dans le but d'assurer l'interprétation et l'application uniformes de la Convention conclue à Paris le 20 Mars 1883 pour la constitution de l'Union pour la protection de la propriété industrielle,

Ont, d'un commun accord, et sous réserve de ratification, arrêté le Protocole suivant :

I.—*Assimilation des étrangers.*

Est assimilé aux sujets ou citoyens des États contractants, le sujet ou citoyen d'un État ne faisant pas partie de l'Union, qui est domicilié ou possède ses principaux établissements industriels ou commerciaux sur le territoire de l'un des États de l'Union.

II.—*Pays d'Outre-mer.*

Relativement aux États de l'Union situés en Europe, sont considérés comme *pays d'Outre-mer* (art. 4) les pays extra-européens qui ne sont pas riverains de la Méditerranée.

III.—*Indépendance réciproque des brevets délivrés dans divers États.*

1. Lorsque, dans les délais fixés à l'article 4 de la Convention, une personne aura déposé dans plusieurs États de l'Union des demandes de brevets pour la même invention, les droits résultant des brevets ainsi demandés seront indépendants les uns des autres.

2. Ils seront également indépendants des droits résultant des brevets qui auraient été pris pour la même invention dans des pays non adhérents à l'Union.

IV.—*Interpretation du mot "exploiter."*

Chaque pays pourra déterminer le sens dans lequel il y a lieu d'interpréter chez lui le terme *exploiter*, au point de vue de l'application de l'article 5 de la Convention.

V.—*Marques de fabrique.*

1. Les marques de fabrique municipales ou collectives seront protégées au même titre que les marques individuelles. Le dépôt pourra en être effectué, et l'usurpation poursuivie, par toute autorité, association, ou particulier intéressé.

2. Une marque de fabrique ne pourra tomber dans le domaine public dans l'un des États de l'Union, aussi longtemps qu'elle sera l'objet d'un droit privatif dans le pays d'origine.

VI.—*Expositions internationales.*

1. La protection temporaire prévue à l'article 11 de la Convention consiste dans un délai de priorité s'étendant au minimum jusqu'à six mois à partir de l'admission du produit à l'exposition, et pendant lequel l'exhibition, l'application ou l'emploi non autorisé par l'ayant droit de l'invention, du dessin, du modèle, ou de la marque ainsi protégés, ne pourront pas empêcher celui qui a obtenu ladite protection temporaire de faire valablement, dans ledit délai, la demande de brevet, ou le dépôt nécessaire, pour s'assurer la protection dans tout le territoire de l'Union.

Chaque État aura la faculté d'étendre ledit délai.

2. La susdite protection temporaire n'aura d'effet que si, pendant sa durée, il est présenté une demande de brevet, ou fait un dépôt, en vue d'assurer à l'objet auquel elle s'applique, la protection définitive dans un des États contractants.

3. Les délais de priorité mentionnés à l'article 4 de la Convention s'ajoutent à la protection temporaire prévue par l'article 11.

4. Les inventions brevetables auxquelles la protection provisoire aura été accordé en vertu de l'article 11 de la Convention, pourront être notifiées au Bureau international par l'Administration du pays où a lieu l'exposition, pour faire l'objet d'une publication dans l'organe officiel dudit Bureau.

VII.—*Accession de nouveaux États à l'Union.*

Lorsqu'un nouvel État adhérera à la Convention, la date de la note par laquelle son accession sera annoncée au Conseil fédéral suisse sera considérée comme celle de l'entrée dudit État dans l'Union, à moins que son Gouvernement n'indique une date d'accession postérieure.

VIII.—*Colonies et possessions étrangères.*

Lorsqu'un des États contractants désirera qu'une de ses colonies ou possessions étrangères soit considérée comme appartenant à l'Union par le fait même de l'accession de la métropole, il devra le notifier au Gouvernement de la Confédération suisse, qui en donnera avis à tous les autres.

IX.—*Documents à envoyer au Bureau international.*

Dès qu'une loi, un règlement, une convention, ou tout autre document officiel se rapportant à la protection des brevets d'invention, des dessins ou modèles industriels, des marques de fabrique ou de commerce, du nom commercial, ou des indications de provenance, aura été publié dans un des États de l'Union ou dans une de ses colonies, cet État adressera autant d'exemplaires de ce document au Bureau international qu'il en faudra à celui-ci pour en envoyer un exemplaire à chacun des États contractants et pour en conserver deux exemplaires dans ses propres archives. Le Bureau international procédera sans retard à la répartition des documents qui lui seront ainsi adressés.

Il sera en outre envoyé, autant que possible, au Bureau international un exemplaire de tous les documents parlementaires qui seront publiés dans les États de l'Union sur les matières susmentionnées.

X.—*Statistique.*

1. Avant la fin du premier semestre de chaque année, les Administrations de l'Union transmettront au Bureau international les indications statistiques suivantes concernant l'année précédente, savoir :

A.—*Brevets d'invention.*

- 1° Nombre des brevets demandés ;
- 2° Nombre des brevets délivrés ;
- 3° Sommes perçues pour brevets.

B. *Dessins ou modèles industriels.*

- 1° Nombre des dessins ou modèles déposés ;
- 2° Nombre des dessins ou modèles enregistrés ;
- 3° Sommes perçues pour dessins ou modèles.

C. *Marques de fabrique ou de commerce.*

- 1° Nombre des marques déposées ;
- 2° Nombre des marques enregistrées ;
- 3° Sommes perçues pour marques.

2 Le Bureau international est autorisé à adresser aux Administrations des États contractants, sur les divers points concernant la propriété industrielle, des formulaires statistiques que lesdites Administrations rempliront dans la mesure où cela leur sera possible.

XI.—*Renseignements à fournir par le Bureau international.*

1 Le Bureau international est tenu de fournir gratuitement aux diverses Administrations des États contractants les renseignements qu'elles pourront lui demander sur des questions relatives à la propriété industrielle.

2 Les mêmes renseignements seront fournis aux particuliers domiciliés dans le territoire de l'Union, moyennant une taxe de 1 franc par renseignement demandé.

Cette taxe pourra être payée en timbres-poste des divers Etats contractans, et cela sur la base suivante pour les Etats qui n'ont pas le franc pour unité monétaire, savoir :

Brésil	-	-	-	-	-	1 franc=400 reis ;
Espagne	-	-	-	-	-	„ =1 piécette ;
États-Unis d'Amérique	-	-	-	-	-	„ =20 cents ;
Grande-Bretagne	-	-	-	-	-	„ =10 pence ;
Guatémala	-	-	-	-	-	„ = 20 cent ^{es} de peso ;
Norwège	-	-	-	-	-	„ =80 œere ;
Pays-Bas	-	-	-	-	-	„ =50 cents ;
Portugal	-	-	-	-	-	„ =200 reis ;
Suède	-	-	-	-	-	„ =80 œere.

Les Administrations des États contractants acceptent, aux taux indiqués dans le paragraphe précédent, les timbres de leur pays que le Bureau international aura reçus à titre de frais de renseignements.

Dispositions finales.

Le présent Protocole sera ratifié, et les ratifications en seront échangées à Madrid dans le délai de six mois au plus tard.

Il entrera en vigueur un mois à partir de l'échange des ratifications, et aura la même force et durée que la Convention du 20 Mars 1883, dont il sera considéré comme faisant partie intégrante.

En foi de quoi, les Plénipotentiaires des États ci-dessus énumérés ont signé le présent Arrangement à Madrid, le mil huit cent quatre-vingt-dix.

Les Gouvernements respectifs auront à signer dans un délais de six mois ceux des projets ci-dessus qu'ils voudront bien accepter.

La signature et l'échange des ratifications aura lieu de la manière consignée, dans ces instruments eux-mêmes.

La prochaine conférence se réunira à Bruxelles.

VŒU ÉMIS PAR LA CONFÉRENCE.

Pour pouvoir délibérer dans la prochaine Conférence sur une proposition, ayant pour but de modifier la Convention de 1883, ou de provoquer la conclusion d'Arrangements particuliers, il est désirable que cette proposition ait été présentée au Bureau international six mois au plus tard avant la réunion de la Conférence.

Au reçu de cette proposition, le Bureau international la communiquera immédiatement aux diverses Puissances pour leur examen.

Les amendements et contreprojets seront présentés dans le délai de trois mois.

Pour mieux remplir le but de cette proposition, le Gouvernement de l'État dans lequel la Conférence doit se tenir, aura à fixer, d'accord avec le Bureau de Berne, le jour où l'ouverture s'effectuera, et à le notifier aux diverses Puissances contractantes dans le délai de deux ans à partir de la clôture de la Conférence de Madrid.

En foi de quoi les soussignés, Délégués par leurs Gouvernements respectifs à la Conférence internationale de Madrid, ont dressé le présent Protocole final et y ont apposé leurs signatures.

Fait à Madrid, en un seul exemplaire qui demeurera déposé dans les archives Gouvernement espagnol, le quatorze Avril mil huit cent quatre-vingt-dix.

<i>Pour la Belgique</i>	-	-	-	C. Moriseaux.
—	—	—	—	Georges de Ro.
„ <i>le Brésil</i>	-	-	-	Francisco Régis de Oliveira.
„ <i>l'Espagne</i>	-	-	-	S. Moret.
—	—	—	—	Conde de San Bernardo.
—	—	—	—	Enrique Calleja.
—	—	—	—	Luis Mariano de Larra.
<i>Pour les États-Unis d'Amérique</i>	-	-	-	T. W. Palmer.
—	—	—	—	F. A. Seely.
—	—	—	—	Francis Forbes.
„ <i>la France</i>	-	-	-	C. Nicolas.
—	—	—	—	Michel Pelletier.

<i>Pour le Grande-Bretagne</i>	-	-	C. Stuart Wortley.
—	—	—	H. G. Bergne.
—	—	—	H. Reader-Lack.
—	—	—	Herbert Hughes.
„ <i>le Guatémala</i>	-	-	J. Carrera.
„ <i>l'Italie</i>	-	-	E. Puccioni.
—	—	—	Guisepe Majorana Calatabiano.
„ <i>la Norvège</i>	-	-	Hugo E. G. Hamilton.
„ <i>les Pays-Bas</i>	-	-	George Snyder v. W.
„ <i>le Portugal</i>	-	-	J. Oliveira Martins.
—	—	—	Ernesto Madeira Pinto.
—	—	—	Baron de Hörttega.
„ <i>la Suède</i>	-	-	Hugo E. G. Hamilton.
„ <i>la Suisse</i>	-	-	Morel.
—	—	—	Charles Soldan.
„ <i>la Tunisie</i>	-	-	Ch. Cavallace.
„ <i>l'Allemagne</i>	-	-	Bojanowski.

No. 16.

FURTHER REPORT OF DELEGATES AS REGARDS THE PROPOSAL OF
UNITED STATES RELATING TO PATENTS.

SIR,

London, April 29, 1890.

IN addition to the subjects submitted by the Spanish and Swiss Governments for discussion at the Conference, the United States Government instructed their delegates to endeavour to procure an alteration of the terms of Article 4 of the Convention of 1883 concerning patents, so as to admit of the date of priority taking effect in the United States from the date of publication of the grant, instead of from the date of application for the patent.

This, the United States delegates explained, was absolutely necessary to meet the requirements of the existing patent law of the United States. The proposal was fully discussed at the Conference, but it was pointed out by the English delegates that the English law had already been modified to bring it into harmony with the provisions of Article 4 of the Convention, and therefore, although the delegates were prepared to recommend any change that, compatibly with English law, might meet the wishes of the United States Government, they did not see their way to vote for the American proposal. The general feeling of the Conference was against supporting any amendment of the original Article 4, and the delegate for Sweden and Norway suggested that the question should be postponed for consideration at the next meeting of the Conference in order that the bearing of the American proposal might receive an exhaustive examination.

The Swiss delegates thereupon submitted in the following terms a modified form of the American proposal, to take the shape of an addition to Article 4, viz. :—

“En ce qui concerne les brevets, tout État a le droit de déterminer que pour les brevets demandés en premier lieu chez lui, le délai de priorité ne courra qu'à partir du moment où la description de l'invention a été officiellement rendue publique.”

This the United States delegates intimated they were prepared to accept. The modification, however, equally with the former proposal, met with opposition. Finally the United States delegates expressed their objection to a postponement of the question, as they wished to be able to report to their Government the decision which the Conference might arrive at upon it. The Swiss modification was consequently put to the vote and lost; eight votes being recorded against it, five in favour, and one neutral.

With the view of being able to further consider the matter, the British delegates expressed their desire to be furnished with a clear exposition of the wishes of the United States Government upon the proposed amendment of the Convention, and the American delegates subsequently handed to us the statement, a copy of which we have now the honour to enclose.

We have, &c.

(Signed) C. B. STUART WORTLEY.
H. G. BERGNE.
H. READER LACK.

The Right Hon.

Sir Michael Hicks Beach, Bart., M.P.

Enclosure 1.

MY DEAR SIR, Hotel de la Paix, Madrid, April 13, 1890.

I HAVE read very carefully the comments made upon the United States' proposition concerning "period of priority" in the letter you courteously showed me, and if you think any remarks I can make on the subject after hasty consideration will be of any value as suggestions or otherwise I will give them to you as frankly as they are asked.

The matter lies in my mind about this way :

At present, disregarding wholly the Convention, the United States inventor comes to England and deposits his application for patent on the very day on which his patent is granted at home ; and his patent granted by you is perfectly valid, since the deposit in the United States many months (or even many years) before will not vitiate it, as there has been no publication. But if he were to deposit his application in England one day later than his grant at home, his British patent would be void. I believe that is a correct statement.

The United States' delegates are making no violent demand upon Great Britain, nor upon the Conference, when they ask that the period of priority be so fixed as to give them some advantage over what they possess without the Convention.

The objection referred to in the letter of April exists by virtue of the Convention as it stands, and the United States' delegates do not think the acceptance of their proposition will add at all to the embarrassment of the British inventor. On the contrary, he is helped in one direction quite as much as he can be injured in another.

If the American, having filed his application at home, may wait a year or more before his period of priority commences, all that interval is in favour of the British inventor, who may meanwhile take out his patent and anticipate any later American applicant. The latter can have only seven months in any case, and, on the whole, it may be regarded as indifferent whether he have this period from January to July or from August to February. In one case he has his advantage over one British inventor, in the other the same advantage over another. He never can have the whole period from the deposit of his application up to the end of the proposed period of priority, and, as we say in America, "it is just as broad as it is long." If not, why not? Under no hypothesis can I see why the British inventor can be any more embarrassed than he now is.

But there is another phase of the subject according to which I think the acceptance of our proposition will greatly assist your people. The moment our patent is granted (and printed, the date being the same) you can know all about it and can make your calculations accordingly. All the batteries you now dread are completely unmasked. You can come to the American patentee and buy the right for Great Britain if you like. At any rate, you escape all risk, because you know exactly what the American patent covers and just how far it will affect your own claims. Our proposition, although we did not contemplate such an effect from it, absolutely takes away the apprehension which as you tell us destroys the value of the British patent for the first six months of its life. You ought to thank us for it and not oppose us. Suppose you consider it in that light a little while. The United States cannot consider such a radical change in their law as is suggested, *i.e.*, to make their patent run from the date of application. They like their present law too well for that. Part of the difficulty may be relieved by amendment to section 4887, R.S., which I hope will be made by the present Congress. But the relief will only be partial, and I can think of no reasonable legislation that will give entire relief. But a very slight change in your law would do the business, and create common ground for agreement, at least, as between our two Governments.

Yours very truly.

Sir Henry Bergne, K.C.M.G.,
Hotel de Paris.

(Signed) F. A. SEELY.

No. 17.

BOARD OF TRADE to FOREIGN OFFICE.

SIR,

May 3, 1890.

REFERRING to the Conference on the Protection of Industrial Property which has just been concluded at Madrid, I am to state that the Board of Trade are very desirous to bring under Lord Salisbury's attention the great assistance that has been afforded to them in the preparation of instructions for the guidance of the British delegates by Baron H De Worms, who presided as Chairman of the Departmental Committee of this Department and the Foreign Office to consider the questions that would have to be discussed at the Conference.

Though unable at the last moment through the pressure of parliamentary and official duties to attend the Conference as chief delegate, the services of Baron De Worms in preparing for the Conference have yet been of the greatest utility, having regard to his previous experience on both Lord Herschell's Patents Committee and the Select Committee of Parliament on the Merchandise Marks Amendment Law.

The Board of Trade will be glad if this expression of their thanks can, with the concurrence of Lord Salisbury, be conveyed to Baron De Worms.

I have, &c.

The Under Secretary of State,
Foreign Office.

(Signed) HENRY G. CALCRAFT.

No. 18.

BOARD OF TRADE to FOREIGN OFFICE.

SIR,

May 5, 1890.

I AM directed by the Board of Trade to transmit herewith, to be laid before Lord Salisbury, a copy of the reports of the British delegates who attended the recent International Conference at Madrid on the subject of the protection of industrial property.

The Board of Trade would ask you to move his Lordship to be good enough to cause their best thanks to be expressed to Mr. Stuart Wortley for undertaking at so short a notice the important duties of chief delegate at the Conference, and their appreciation of the services he has rendered in the capacity.

The Board of Trade would also ask his Lordship to cause their thanks to be conveyed to Sir Henry Bergne for the services he has again afforded both on the preparatory inquiry of the Departmental Committee of this Department and the Foreign Office, and in his capacity as a delegate at the Conference.

The Board of Trade have much pleasure in concurring in the expression of opinion contained in the concluding paragraph of the report as regards the duties performed by Mr. Farnall as secretary to the delegates.

I have, &c.

The Under Secretary of State,
Foreign Office.

(Signed) HENRY G. CALCRAFT.

No. 19.

BOARD OF TRADE to MR. HENRY READER LACK.

SIR,

May 5, 1890.

REFERRING to your recent attendance at the Industrial Property Conference at Madrid as one of the British delegates, I am directed by the Board of Trade to convey to you their thanks for the valuable services you have rendered in the matter.

I am, &c.

Henry Reader Lack, Esq.,
Comptroller of Patents.

(Signed) HENRY G. CALCRAFT.

No. 20.

BOARD OF TRADE to MR. HERBERT HUGHES.

SIR,

May 5, 1890.

REFERRING to your attendance at the recent International Industrial Property Conference at Madrid, I am directed by the Board of Trade to state that it gives them much pleasure to transmit to you the enclosed extract from the Report of the British delegates in respect of the services rendered by you at the Conference.

I am at the same time to convey to you the thanks of the Board of Trade for the able assistance you have afforded, both as attending the delegates as technical adviser, and in connection with the Departmental Committee of this Board and the Foreign Office appointed to consider the questions to be discussed at the Conference and the necessary instructions to the delegates.

I am, &c.

Herbert Hughes, Esq., Secretary,
Chamber of Commerce, Sheffield.

(Signed) HENRY G. CALCRAFT.

